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Note:

[1] There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

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Statistics Canada
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Small Business Profiles

PRINCE EDWARD ISLAND

1985

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Symbols

- zero or no observations
-- too small to be expressed
... not applicable
x confidential

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

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4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985

Appendix A

Selected Publications Relating to Small Business

Highlights

PRINCE EDWARD ISLAND

- The number of small businesses in the 31 industries profiled rose from 1,100 businesses in 1982 to 1,300 in 1985 which represents an 18% increase. The Motels, Hotels and Motor Hotels Industry registered the largest increase, 86 businesses.

- The Barber and Beauty Shops Industry and the Appliance, Television, Radio and Stereo Stores Industry registered the highest profit margin ratio of slightly over 32%.

- The Management Consulting Services Industry paid out 53% of sales in wages, representing the highest ratio for all industries profiled.

- Payrolls generated by small businesses in these industries increased 28%, from $36 million in 1982 to $46 million in 1985.

- Employment in businesses with less than 20 employees increased from 3,500 average labour units in 1982 to 3,900 in 1985, which represented an 11% increase.

- The Gasoline Service Stations Industry posted the largest increase in employment, 25 units, from 419 average labour units in 1982 to 444 in 1985.

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Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in Appendix A under the title **Selected Publications Relating to Small Business.** The data contained in this report are the result of a joint project of Statistics Canada, the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between $10 thousand and $2 million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1, 2, 3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a T1 (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately 50% of small businesses, the remaining 50% being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly 75% of Canada's small businesses will be profiled.

METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10,000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incurrent rather than mortgage as an expense.

b) Table 2

This table displays the average values of selected asset, liability and equity items for all businesses. Columns may be summarized using the accounting equation **ASSETS - LIABILITIES = EQUITY** (the total may not be exact due to rounding).

c) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.

Introduction and Data Sources - concluded

Definitions

1. Liquidity Ratio

$$\text{Current} = \frac{\text{current assets}}{\text{current liabilities}}$$

2. Leverage Ratios

$$\text{Debt/Equity} = \frac{\text{total liabilities}}{\text{equity}}$$

$$\text{Debt Ratio} = \frac{\text{total liabilities}}{\text{total assets}}$$

$$\text{Interest Coverage} = \frac{\text{net profit + interest expense}}{\text{interest expense}}$$

d) Table 4

Table 4 shows the source and application of funds and the subsequent change in working capital. Values shown are averages for all businesses and columns are additive. This table is limited to incorporated businesses only.

e) Table 5

The data in this table are derived from the payroll records of employers and apply to all employees who are issued T4 tax records. Employees earning less than $500 a year may be excluded as this is the cutoff for the mandatory issuance of T4 tax records.

Due to the annual nature of the data source, we assume that both newly reporting businesses and no longer reporting businesses have been in activity for six months. As a result, their estimated average labour units (ALUs) are assumed to be twice their actual ALUs (i.e. annualized).

f) Table 6

This table shows the distribution of businesses reporting a profit or a loss in an industry from 1982 through 1985. The businesses identified in this table are the same as those in Tables 1 to 3.

How to Use the Tables

The profiles are comprised of six tables. Each table (except Table 5) displays data in quartiles based on sales.

To use the tables:

1) Select the industry and/or province of interest to you (See Table of Contents).
2) Locate the appropriate sales range that is displayed on the two lines entitled "Low Sales Value" and "High Sales Value".
3) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
4) All data pertaining to the selected business will be in that column.

For example:

Let us take a plumbing business in Canada with sales of $50,000.
1) Select the table entitled "Plumbing Contractors (SIC 4241)".
2) Sales of $50,000 is in the range of $37,000 to $90,000 ("Low Sales" and "High Sales" values).
3) Thus, sales of $50,000 are in the lower middle 25% quartile.
4) All relevant data pertaining to this plumbing business with sales of $50,000 are in this quartile for Tables 1 to 4 and Table 6.

Note:

One can note that wages and salaries expense in the plumbing industry range from 10% of sales in the lowest quartile to 26% in the highest quartile. Such variations may illustrate how some expenses vary in proportion to sales.

This comparison by quartile is applicable to Tables 1 to 4 and Table 6.

Table 5 contains employment data for the years 1982 and 1985 and shows the changes in the industry over this time period. The data comprised in this table are cross-sectional.

Standard Industrial Classification - Definition

The SIC for each industry is described at the end of Table 1.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	52	--	--	--	--
Businesses in sample	30				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	**52.3**	--	--	--	--	**94.3**	**55.4**	--	--	--	--
Occupancy Expenses	**6.5**	--	--	--	--	**98.1**	**6.6**	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	3.2	--	--	--	--	95.9	3.3	--	--	--	--
Repairs & Maintenance	0.7	--	--	--	--	17.1	4.1	--	--	--	--
Heat, Light & Telephone	0.7	--	--	--	--	85.4	0.9	--	--	--	--
Business & Property Tax	0.8	--	--	--	--	71.0	1.2	--	--	--	--
Insurance	0.9	--	--	--	--	88.7	1.1	--	--	--	--
Rent	0.1	--	--	--	--	7.1	1.0	--	--	--	--
Personnel Expenses	**17.6**	--	--	--	--	**97.4**	**18.0**	--	--	--	--
Financial Expenses	**2.3**	--	--	--	--	**56.4**	**4.0**	--	--	--	--
Bank Interest & Charges	1.5	--	--	--	--	53.1	2.8	--	--	--	--
Professional Fees	0.8	--	--	--	--	52.6	1.5	--	--	--	--
Other Expenses	**20.2**	--	--	--	--	**98.1**	**20.6**	--	--	--	--
Profit (loss)	**1.3**	--	--	--	--	**100.0**	**1.3**	--	--	--	--
Total	**100.0**	--	--	--	--	**100.0**	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4011 - Single Family Housing Contractors
Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as: cottages, single duplexes, garden homes, semi-detached houses, single attached houses, erecting prefabricated homes, row houses (exc. row duplexes), single residences and summer homes.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25
Number of businesses (estimated)	52	--	--	--	
Businesses in sample	30				
Low sales value ($000's)	(1)	--	--	--	
High sales value ($000's)	(1)	--	--	--	
			Average ($000's)		
Assets					
Cash	12	--	--	--	
Accounts and Notes Receivable	8	--	--	--	
Inventory	48	--	--	--	
Other Current Assets	17	--	--	--	
Total Current Assets	85	--	--	--	
Fixed Assets	58	--	--	--	
Less: Accum Dep on Fixed Assets	25	--	--	--	
Other Assets	3	--	--	--	
Total Assets	**121**	--	--	--	
Liabilities and Equity					
Current Loans	8	--	--	--	
Other Current Liabilities	36	--	--	--	
Total Current Liabilities	45	--	--	--	
Mortgages Payable	13	--	--	--	
Long Term Debt	28	--	--	--	
Other Liabilities	14	--	--	--	
Total Liabilities	**100**	--	--	--	
Total Equity	**21**	--	--	--	

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25
Number of businesses (estimated)	52	--	--	--	
Businesses in sample	30				
Low sales value ($000's)	(1)	--	--	--	
High sales value ($000's)	(1)	--	--	--	
			Average		
Liquidity Ratio					
Current ratio (times)	5.6	--	--	--	
Leverage Ratios					
Debt/Equity ratio (times)	-10.7	--	--	--	
Interest Coverage ratio (times)	26.1	--	--	--	
Debt ratio (times)	0.9	--	--	--	

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Single Family Housing Contractors (SIC 4011)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	3				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	11	--	--	--	--
Sale of Fixed Assets	44	--	--	--	--
Increase in Long Term Debt	5	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	**61**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	23	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	21	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	**47**	--	--	--	--
Increase (Decrease) in Net Working Capital	**13**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**118**	**4,376**	**251**	**18**	**18**
less than 20	117	X	251	17	18
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	X	X	-	1	-
1985					
Total	**143**	**6,152**	**343**	**26**	...
less than 20	140	5,647	316	24	..
20 - 99	X	X	26	1	..
100 - 499	X	X	1	1	..
500 and over	-	-	-	-	..

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**33**	**8**	**8**	**8**	**9**
Total Sales $	8,129	442	871	1,413	5,403
Total Expense $	8,002	432	864	1,472	5,234
Net Profit (loss) $	127	10	7	-59	169
Businesses reporting a profit (No.)	**21**	**6**	**8**	**1**	**6**
Total Sales $	5,325	336	871	177	3,941
Total Expense $	4,977	317	864	172	3,624
Net Profit $	348	19	7	5	317
Businesses reporting loss (No.)	**12**	**2**	**-**	**7**	**3**
Total Sales $	2,804	106	-	1,236	1,462
Total Expense $	3,025	115	-	1,300	1,610
Net Loss $	-221	-9	-	-64	-148
	1983				
All Businesses (No.)	**30**	**7**	**7**	**8**	**8**
Total Sales $	6,629	141	436	1,149	4,903
Total Expense $	7,173	149	563	1,205	5,256
Net Profit (loss) $	-544	-8	-127	-56	-353
Businesses reporting a profit (No.)	**14**	**4**	**5**	**3**	**2**
Total Sales $	2,394	87	299	439	1,569
Total Expense $	2,291	73	295	423	1,500
Net Profit $	103	14	4	16	69
Businesses reporting a loss (No.)	**16**	**3**	**2**	**5**	**6**
Total Sales $	4,235	54	137	710	3,334
Total Expense $	4,882	76	268	782	3,756
Net Loss $	-647	-22	-131	-72	-422
	1984				
All Businesses (No.)	**63**	**10**	**22**	**16**	**15**
Total Sales $	13,848	437	2,130	3,245	8,036
Total Expense $	13,269	410	2,090	3,139	7,630
Net Profit (loss) $	579	27	40	106	406
Businesses reporting a profit (No.)	**55**	**7**	**22**	**14**	**12**
Total Sales $	11,731	342	2,130	2,845	6,414
Total Expense $	11,018	309	2,090	2,689	5,930
Net Profit $	713	33	40	156	484
Businesses reporting a loss (No.)	**8**	**3**	**-**	**2**	**3**
Total Sales $	2,117	95	-	400	1,622
Total Expense $	2,251	101	-	450	1,700
Net Loss $	-134	-6	-	-50	-78
	1985				
All Businesses (No.)	**47**	**-**	**-**	**-**	**-**
Total Sales $	15,259	-	-	-	-
Total Expense $	14,712	-	-	-	-
Net Profit (loss) $	547	-	-	-	-
Businesses reporting a profit (No.)	**41**	**-**	**-**	**-**	**-**
Total Sales $	13,566	-	-	-	-
Total Expense $	12,814	-	-	-	-
Net Profit $	752	-	-	-	-
Businesses reporting a loss (No.)	**6**	**-**	**-**	**-**	**-**
Total Sales $	1,693	-	-	-	-
Total Expense $	1,898	-	-	-	-
Net Loss $	-205	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7	--	--	--	--
Businesses in sample	6				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	24.0	--	--	--	--	100.0	24.0	--	--	--	--
Occupancy Expenses	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	1.0	--	--	--	--	85.8	1.2	--	--	--	--
Repairs & Maintenance	-	--	--	--	--	-	-	--	--	--	--
Heat, Light & Telephone	0.1	--	--	--	--	28.3	0.4	--	--	--	--
Business & Property Tax	-	--	--	--	--	14.2	0.1	--	--	--	--
Insurance	0.1	--	--	--	--	14.2	0.6	--	--	--	--
Rent	0.7	--	--	--	--	43.4	1.6	--	--	--	--
Personnel Expenses	41.3	--	--	--	--	70.8	58.4	--	--	--	--
Financial Expenses	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Bank Interest & Charges	0.4	--	--	--	--	70.8	0.6	--	--	--	--
Professional Fees	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Other Expenses	22.9	--	--	--	--	100.0	22.9	--	--	--	--
Profit (loss)	8.7	--	--	--	--	100.0	8.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4231 - Masonry Contractors
Businesses primarily engaged in conventional or specialty masonry work, (except interior marble work) such as installation of architectural stone, blocklaying, brick or stone lining (chimney, kiln, boiler, etc.) bricklaying, installation of granite (exterior work), installation of marble (exterior work), masonry work, installation of ornamental stone, pointing masonry, installation of slate (exterior work), stone cutting and setting and installation of veneer facing stone or brick.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7	--	--	--	--
Businesses in sample	6				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	1	--	--	--	--
Accounts and Notes Receivable	9	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	10	--	--	--	--
Fixed Assets	18	--	--	--	--
Less: Accum. Dep. on Fixed Assets	12	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	**16**	--	--	--	--
Liabilities and Equity					
Current Loans	1	--	--	--	--
Other Current Liabilities	3	--	--	--	--
Total Current Liabilities	4	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long-Term Debt	-	--	--	--	--
Other Liabilities	10	--	--	--	--
Total Liabilities	**14**	--	--	--	--
Total Equity	**2**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7	--	--	--	--
Businesses in sample	6				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	2.6	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-1.4	--	--	--	--
Interest Coverage ratio (times)	..	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Masonry Contractors (SIC 4231)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value ($000's)	(1)	-	-	-	-
High sales value ($000's)	(1)	-	-	-	-
			Average ($000's)		
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Masonry Contractors (SIC 4231)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**17**	**639**	**33**	**5**	**1**
less than 20	15	X	18	4	1
20 - 99	X	X	15	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	**18**	**906**	**50**	**4**	...
less than 20	16	X	40	3	
20 - 99	X	X	10	1	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**13**	-	-	-	-
Total Sales $	821	-	-	-	-
Total Expense $	741	-	-	-	-
Net Profit (loss) $	80	-	-	-	-
Businesses reporting a profit (No.)	**12**	-	-	-	-
Total Sales $	778	-	-	-	-
Total Expense $	689	-	-	-	-
Net Profit $	89	-	-	-	-
Businesses reporting loss (No.)	**1**	-	-	-	-
Total Sales $	43	-	-	-	-
Total Expense $	52	-	-	-	-
Net Loss $	-9	-	-	-	-
	1983				
All Businesses (No.)	**31**	-	-	-	-
Total Sales $	2,432	-	-	-	-
Total Expense $	2,237	-	-	-	-
Net Profit (loss) $	195	-	-	-	-
Businesses reporting a profit (No.)	**30**	-	-	-	-
Total Sales $	2,102	-	-	-	-
Total Expense $	1,906	-	-	-	-
Net Profit $	196	-	-	-	-
Businesses reporting a loss (No.)	**1**	-	-	-	-
Total Sales $	330	-	-	-	-
Total Expense $	331	-	-	-	-
Net Loss $	-1	-	-	-	-
	1984				
All Businesses (No.)	**26**	-	-	-	-
Total Sales $	1,443	-	-	-	-
Total Expense $	1,448	-	-	-	-
Net Profit (loss) $	-5	-	-	-	-
Businesses reporting a profit (No.)	**8**	-	-	-	-
Total Sales $	1,035	-	-	-	-
Total Expense $	1,002	-	-	-	-
Net Profit $	33	-	-	-	-
Businesses reporting a loss (No.)	**18**	-	-	-	-
Total Sales $	408	-	-	-	-
Total Expense $	446	-	-	-	-
Net Loss $	-38	-	-	-	-
	1985				
All Businesses (No.)	**11**	**2**	**3**	**3**	**3**
Total Sales $	1,095	29	127	177	762
Total Expense $	1,048	32	103	159	754
Net Profit (loss) $	47	-3	24	18	8
Businesses reporting a profit (No.)	**8**	**1**	**3**	**2**	**2**
Total Sales $	959	11	127	123	698
Total Expense $	902	8	103	103	688
Net Profit $	57	3	24	20	10
Businesses reporting a loss (No.)	**3**	**1**	-	**1**	**1**
Total Sales $	136	18	-	54	64
Total Expense $	146	24	-	56	66
Net Loss $	-10	-6	-	-2	-2

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	51	12	13	13	13
Businesses in sample	29				
Low sales value ($000's)	(1)	(1)	67	105	210
High sales value ($000's)	(1)	67	105	210	(1)

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	48.3	58.4	46.9	42.5	46.9	100.0	48.3	58.4	46.9	42.5	46.9
Occupancy Expenses	5.3	7.0	4.4	5.0	4.9	100.0	5.3	7.0	4.4	5.0	4.9
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.7	1.6	1.8	1.6	1.7	98.1	1.7	1.6	1.8	1.8	1.7
Repairs & Maintenance	0.3	...	...	...	...	23.9	1.3	-	-	...	...
Heat, Light & Telephone	1.0	1.3	0.8	0.9	1.0	96.6	1.0	1.4	0.8	0.9	1.0
Business & Property Tax	0.2	0.2	0.3	0.1	0.1	71.6	0.2	0.2	0.3	0.3	0.1
Insurance	1.2	2.4	0.3	1.2	0.9	76.0	1.5	2.6	1.3	1.3	0.9
Rent	1.0	...	...	...	...	55.4	1.8	.	.	.	...
Personnel Expenses	19.9	11.2	16.3	25.6	25.2	98.6	20.2	12.0	16.3	25.6	25.2
Financial Expenses	2.6	3.6	2.5	1.8	2.4	100.0	2.6	3.6	2.5	1.8	2.4
Bank Interest & Charges	1.3	0.7	1.9	0.6	1.9	90.2	1.5	0.7	1.9	1.0	1.9
Professional Fees	1.2	2.9	0.6	1.2	0.5	100.0	1.2	2.9	0.6	1.2	0.5
Other Expenses	15.3	8.3	11.3	23.8	17.0	100.0	15.3	8.3	11.3	23.8	17.0
Profit (loss)	8.7	11.5	18.7	1.3	3.4	100.0	8.7	11.5	18.7	1.3	3.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4241 - Plumbing Contractors
Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating) such as: installation of waste and vent systems drain, installation of hot water heaters and plumbing tanks, installation of water meters, installation of piping systems, installation of plumbing fixtures, installation of primary hot water, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	51	12	13	13	13
Businesses in sample	29				
Low sales value ($000's)	(1)	(1)	67	105	210
High sales value ($000's)	(1)	67	105	210	(1)
			Average ($000's)		
Assets					
Cash	3	1	3	7	3
Accounts and Notes Receivable	32	6	9	9	101
Inventory	21	1	7	6	68
Other Current Assets	15	-	-	-	55
Total Current Assets	72	7	19	22	226
Fixed Assets	44	2	17	23	129
Less. Accum. Dep. on Fixed Assets	28	1	10	12	84
Other Assets	9	-	2	-	31
Total Assets	**97**	**9**	**27**	**33**	**301**
Liabilities and Equity					
Current Loans	27	-	5	4	92
Other Current Liabilities	34	12	12	15	95
Total Current Liabilities	61	12	17	19	186
Mortgages Payable	1	-	-	2	-
Long Term Debt	1	-	-	1	3
Other Liabilities	12	-	6	6	35
Total Liabilities	**75**	**13**	**23**	**28**	**224**
Total Equity	**22**	**-4**	**4**	**5**	**76**

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	51	12	13	13	13
Businesses in sample	29				
Low sales value ($000's)	(1)	(1)	67	105	210
High sales value ($000's)	(1)	67	105	210	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	1.2	0.7	1.2	1.8	1.1
Leverage Ratios					
Debt/Equity ratio (times)	-1.9	-2.1	-3.7	-4.1	1.4
Interest Coverage ratio (times)	13.6	28.2	17.8	0.7	4.6
Debt ratio (times)	1.1	1.4	1.0	1.0	0.9

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Plumbing Contractors (SIC 4241)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7	--	--	--	--
Businesses in sample	2				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	**X**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	**X**	--	--	--	--
Increase (Decrease) in Net Working Capital	**X**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**41**	**2,674**	**137**	**6**	**8**
less than 20	38	1,739	90	5	8
20 - 99	X	X	46	-	-
100 - 499	X	X	1	1	-
500 and over	-	-	-	-	-
1985					
Total	**53**	**3,942**	**218**	**2**	...
less than 20	50	2,387	132	2	
20 - 99	3	1,555	86	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**34**	**5**	**10**	**10**	**9**
Total Sales $	2,299	99	323	418	1,459
Total Expense $	2,050	107	184	317	1,442
Net Profit (loss) $	249	-8	139	101	17
Businesses reporting a profit (No.)	**28**	**3**	**10**	**10**	**5**
Total Sales $	1,047	43	323	418	263
Total Expense $	770	42	184	317	227
Net Profit $	277	1	139	101	36
Businesses reporting loss (No.)	**6**	**2**	-	-	**4**
Total Sales $	1,252	56	-	-	1,196
Total Expense $	1,280	65	-	-	1,215
Net Loss $	-28	-9	-	-	-19
	1983				
All Businesses (No.)	**49**	-	-	-	-
Total Sales $	4,266	-	-	-	-
Total Expense $	3,803	-	-	-	-
Net Profit (loss) $	463	-	-	-	-
Businesses reporting a profit (No.)	**47**	-	-	-	-
Total Sales $	3,303	-	-	-	-
Total Expense $	2,801	-	-	-	-
Net Profit $	502	-	-	-	-
Businesses reporting a loss (No.)	**2**	-	-	-	-
Total Sales $	963	-	-	-	-
Total Expense $	1,002	-	-	-	-
Net Loss $	-39	-	-	-	-
	1984				
All Businesses (No.)	**56**	**14**	**9**	**19**	**14**
Total Sales $	11,647	462	658	2,033	8,494
Total Expense $	11,077	360	478	2,002	8,237
Net Profit (loss) $	570	102	180	31	257
Businesses reporting a profit (No.)	**53**	**13**	**9**	**18**	**13**
Total Sales $	11,332	426	658	1,918	8,330
Total Expense $	10,746	321	478	1,882	8,065
Net Profit $	586	105	180	36	265
Businesses reporting a loss (No.)	**3**	**1**	-	**1**	**1**
Total Sales $	315	36	-	115	164
Total Expense $	331	39	-	120	172
Net Loss $	-16	-3	-	-5	-8
	1985				
All Businesses (No.)	**60**	**10**	**19**	**15**	**16**
Total Sales $	13,427	440	1,313	1,749	9,925
Total Expense $	14,091	352	1,067	1,612	11,060
Net Profit (loss) $	-664	88	246	137	-1,135
Businesses reporting a profit (No.)	**52**	**10**	**19**	**12**	**11**
Total Sales $	9,697	440	1,313	1,400	6,544
Total Expense $	8,938	352	1,067	1,249	6,270
Net Profit $	759	88	246	151	274
Businesses reporting a loss (No.)	**8**	-	-	**3**	**5**
Total Sales $	3,730	-	-	349	3,381
Total Expense $	5,153	-	-	363	4,790
Net Loss $	-1,423	-	-	-14	-1,409

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	258	64	64	65	65
Businesses in sample	67				
Low sales value ($000's)	(1)	(1)	23	42	112
High sales value ($000's)	(1)	23	42	112	(1)

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	**33.1**	**32.2**	**43.1**	**27.0**	**30.6**	**90.5**	**36.6**	**32.2**	**43.1**	**44.9**	**30.6**
Depreciation	9.9	5.0	19.4	6.0	8.9	88.5	11.2	5.0	19.8	10.9	9.0
Repairs & Maintenance	1.0	-	0.3	1.8	1.6	15.7	6.2	-	19.7	7.0	5.2
Insurance	3.2	4.5	4.4	2.3	1.9	81.5	3.9	4.6	4.4	3.9	2.7
Fuel Expense	18.7	22.7	18.9	16.5	17.3	72.8	25.7	36.1	25.6	27.4	19.2
Business Tax	0.4	-	0.1	0.4	0.8	25.2	1.4	1.1	1.5	1.4	1.4
Personnel Expenses	**13.2**	**19.6**	**6.2**	**9.3**	**17.2**	**81.4**	**16.2**	**19.9**	**8.3**	**18.9**	**17.2**
Financial Expenses	**4.5**	**3.3**	**5.6**	**1.8**	**6.5**	**90.5**	**4.9**	**3.3**	**5.6**	**2.9**	**6.5**
Bank Interest & Charges	2.7	0.6	5.0	1.1	3.9	75.0	3.7	1.4	5.0	2.1	4.0
Professional Fees	1.7	2.8	0.7	0.6	2.6	82.9	2.1	2.8	0.9	1.1	2.7
Franchise Fees	-	...	...	...	..	0.6	0.5	-	-	-	..
Other Expenses	**39.2**	**37.0**	**26.6**	**54.7**	**38.6**	**99.6**	**39.3**	**37.7**	**26.6**	**54.7**	**38.6**
Profit (loss)	**10.0**	**7.8**	**18.5**	**7.3**	**7.1**	**91.8**	**10.9**	**7.8**	**18.5**	**7.4**	**9.6**
Total	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 456 - Truck Transport Industry
Businesses primarily engaged in the provision of all types of trucking, transfer and related services. Truck "broker-operators" are included in this industry

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	T 25
Number of businesses (estimated)	258	64	64	65	
Businesses in sample	67				
Low sales value ($000's)	(1)	(1)	23	42	1
High sales value ($000's)	(1)	23	42	112	(
			Average ($000's)		
Assets					
Cash	7	1	-	3	
Accounts and Notes Receivable	12	1	-	1	
Inventory	1	-	-	1	
Other Current Assets	6	-	-	-	
Total Current Assets	26	1	-	6	
Fixed Assets	93	2	2	23	2
Less Accum Dep on Fixed Assets	51	-	1	9	1
Other Assets	5	-	-	5	
Total Assets	**73**	**3**	**2**	**24**	**2**
Liabilities and Equity					
Current Loans	5	-	-	1	
Other Current Liabilities	14	1	1	4	
Total Current Liabilities	19	1	1	5	
Mortgages Payable	-	-	-	2	
Long Term Debt	4	-	-	1	
Other Liabilities	21	2	1	13	
Total Liabilities	**45**	**3**	**2**	**20**	**1**
Total Equity	**27**	-	-	**4**	

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25
Number of businesses (estimated)	258	64	64	65	
Businesses in sample	67				
Low sales value ($000's)	(1)	(1)	23	42	1
High sales value ($000's)	(1)	23	42	112	(
			Average		
Liquidity Ratio					
Current ratio (times)	3 0	3 0	0 6	5 4	1
Leverage Ratios					
Debt Equity ratio (times)	-0 5	-11 0	-7 9	2 9	2
Interest Coverage ratio (times)	52 4		9 0	264 1	13
Debt ratio (times)	1 3	1 1	1 6	2 2	0

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Truck Transport Industry (SIC 456)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	40	--	--	--	--
Businesses in sample	7				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	106	--	--	--	--
Sale of Fixed Assets	39	--	--	--	--
Increase in Long Term Debt	8	--	--	--	--
Advances From Owners and Affiliates	9	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	5	--	--	--	--
Other Sources	-	--	--	--	--
Total	**168**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	155	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	1	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	9	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	**167**	--	--	--	--
Increase (Decrease) in Net Working Capital	**2**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**137**	**8,061**	**538**	**28**	**14**
less than 20	125	4,110	247	27	13
20 - 99	4	1,221	73	-	1
100 - 499	3	778	42	1	-
500 and over	5	1,952	176	-	-
1985					
Total	**126**	**9,319**	**597**	**8**	...
less than 20	114	4,604	278	7	..
20 - 99	5	1,216	72	-	..
100 - 499	X	X	50	1	.
500 and over	6	X	197	-	..

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**212**	**47**	**59**	**51**	**55**
Total Sales $	17,916	559	1,156	2,999	13,202
Total Expense $	17,048	501	832	2,659	13,056
Net Profit (loss) $	868	58	324	340	146
Businesses reporting a profit (No.)	**160**	**31**	**56**	**37**	**36**
Total Sales $	11,414	381	1,074	2,203	7,756
Total Expense $	9,860	287	745	1,838	6,990
Net Profit $	1,554	94	329	365	766
Businesses reporting loss (No.)	**52**	**16**	**3**	**14**	**19**
Total Sales $	6,502	178	82	796	5,446
Total Expense $	7,188	214	87	821	6,066
Net Loss $	-686	-36	-5	-25	-620
	1983				
All Businesses (No.)	**202**	**47**	**51**	**53**	**51**
Total Sales $	17,238	758	1,120	2,704	12,656
Total Expense $	15,978	761	1,039	1,836	12,342
Net Profit (loss) $	1,260	-3	81	868	314
Businesses reporting a profit (No.)	**124**	**24**	**30**	**41**	**29**
Total Sales $	9,994	473	664	2,004	6,853
Total Expense $	8,159	402	508	1,095	6,154
Net Profit $	1,835	71	156	909	699
Businesses reporting a loss (No.)	**78**	**23**	**21**	**12**	**22**
Total Sales $	7,244	285	456	700	5,803
Total Expense $	7,819	359	531	741	6,188
Net Loss $	-575	-74	-75	-41	-385
	1984				
All Businesses (No.)	**263**	**52**	**78**	**66**	**67**
Total Sales $	20,323	946	1,889	3,233	14,255
Total Expense $	18,095	932	1,706	2,751	12,706
Net Profit (loss) $	2,228	14	183	482	1,549
Businesses reporting a profit (No.)	**201**	**35**	**68**	**47**	**51**
Total Sales $	16,370	637	1,691	2,159	11,883
Total Expense $	13,835	540	1,483	1,638	10,174
Net Profit $	2,535	97	208	521	1,709
Businesses reporting a loss (No.)	**62**	**17**	**10**	**19**	**16**
Total Sales $	3,953	309	198	1,074	2,372
Total Expense $	4,260	392	223	1,113	2,532
Net Loss $	-307	-83	-25	-39	-160
	1985				
All Businesses (No.)	**257**	**58**	**63**	**68**	**68**
Total Sales $	33,465	1,128	1,949	4,720	25,668
Total Expense $	28,935	1,027	1,625	3,854	22,429
Net Profit (loss) $	4,530	101	324	866	3,239
Businesses reporting a profit (No.)	**206**	**18**	**63**	**59**	**66**
Total Sales $	29,420	413	1,949	3,825	23,233
Total Expense $	24,479	274	1,625	2,923	19,657
Net Profit $	4,941	139	324	902	3,576
Businesses reporting a loss (No.)	**51**	**40**	**-**	**9**	**2**
Total Sales $	4,045	715	-	895	2,435
Total Expense $	4,456	753	-	931	2,772
Net Loss $	-411	-38	-	-36	-337

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island. Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	19	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	39.6	--	--	--	--	100.0	39.6	--	--	--	--
Depreciation	6.5	--	--	--	--	89.7	7.3	--	--	--	--
Repairs & Maintenance	0.7	--	--	--	--	5.1	13.4	--	--	--	--
Insurance	6.0	--	--	--	--	82.6	7.3	--	--	--	--
Fuel Expense	26.0	--	--	--	--	100.0	26.0	--	--	--	--
Business Tax	0.4	--	--	--	--	77.4	0.5	--	--	--	--
Personnel Expenses	7.3	--	--	--	--	100.0	7.3	--	--	--	--
Financial Expenses	4.5	--	--	--	--	100.0	4.5	--	--	--	--
Bank Interest & Charges	3.8	--	--	--	--	94.9	4.0	--	--	--	--
Professional Fees	0.7	--	--	--	--	94.9	0.7	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Other Expenses	41.9	--	--	--	--	100.0	41.9	--	--	--	--
Profit (loss)	6.6	--	--	--	--	82.6	8.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4564 - Dry Bulk Materials Trucking Industry
Businesses primarily engaged in transporting usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow as for example: dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals, dump truck transporting service (fill, sand, debris), snow hauling truck service, and dry bulk tank truck transporting service.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	19	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	-	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	2	--	--	--	--
Total Current Assets	3	--	--	--	--
Fixed Assets	1	--	--	--	--
Less: Accum. Dep. on Fixed Assets	1	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	4	--	--	--	--
Liabilities and Equity					
Current Loans	1	--	--	--	--
Other Current Liabilities	1	--	--	--	--
Total Current Liabilities	2	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	4	--	--	--	--
Total Liabilities	6	--	--	--	--
Total Equity	-2	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	19	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	2.8	--	--	--	--
Leverage Ratios					
Debt.Equity ratio (times)	-1.0	--	--	--	--
Interest Coverage ratio (times)	..	--	--	--	--
Debt ratio (times)	3.2	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value ($000's)	(1)	-	-	-	-
High sales value ($000's)	(1)	-	-	-	-
			Average ($000's)		
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**137**	**8,061**	**538**	**28**	**14**
less than 20	125	4,110	247	27	13
20 - 99	4	1,221	73	-	1
100 - 499	3	778	42	1	-
500 and over	5	1,952	176	-	-
1985					
Total	**126**	**9,319**	**597**	**8**	...
less than 20	114	4,604	278	7	
20 - 99	5	1,216	72	-	
100 - 499	X	X	50	1	
500 and over	6	X	197	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. **Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**
Prince Edward Island, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**9**	-	-	-	-
Total Sales $	1,146	-	-	-	-
Total Expense $	964	-	-	-	-
Net Profit (loss) $	182	-	-	-	-
Businesses reporting a profit (No.)	**8**	-	-	-	-
Total Sales $	910	-	-	-	-
Total Expense $	722	-	-	-	-
Net Profit $	188	-	-	-	-
Businesses reporting loss (No.)	**1**	-	-	-	-
Total Sales $	236	-	-	-	-
Total Expense $	242	-	-	-	-
Net Loss $	-6	-	-	-	-
	1983				
All Businesses (No.)	**5**	**1**	**1**	**1**	**2**
Total Sales $	1,134	19	82	116	917
Total Expense $	1,095	15	51	89	940
Net Profit (loss) $	39	4	31	27	-23
Businesses reporting a profit (No.)	**4**	**1**	**1**	**1**	**1**
Total Sales $	362	19	82	116	145
Total Expense $	296	15	51	89	141
Net Profit $	66	4	31	27	4
Businesses reporting a loss (No.)	**1**	-	-	-	**1**
Total Sales $	772	-	-	-	772
Total Expense $	799	-	-	-	799
Net Loss $	-27	-	-	-	-27
	1984				
All Businesses (No.)	**4**	-	-	-	-
Total Sales $	397	-	-	-	-
Total Expense $	386	-	-	-	-
Net Profit (loss) $	11	-	-	-	-
Businesses reporting a profit (No.)	**3**	-	-	-	-
Total Sales $	180	-	-	-	-
Total Expense $	159	-	-	-	-
Net Profit $	21	-	-	-	-
Businesses reporting a loss (No.)	**1**	-	-	-	-
Total Sales $	217	-	-	-	-
Total Expense $	227	-	-	-	-
Net Loss $	-10	-	-	-	-
	1985				
All Businesses (No.)	**31**	-	-	-	-
Total Sales $	2,594	-	-	-	-
Total Expense $	2,461	-	-	-	-
Net Profit (loss) $	133	-	-	-	-
Businesses reporting a profit (No.)	**24**	-	-	-	-
Total Sales $	1,865	-	-	-	-
Total Expense $	1,703	-	-	-	-
Net Profit $	162	-	-	-	-
Businesses reporting a loss (No.)	**7**	-	-	-	-
Total Sales $	729	-	-	-	-
Total Expense $	758	-	-	-	-
Net Loss $	-29	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	30	--	--	--	--
Businesses in sample	18				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	72.2	--	--	--	--	100.0	72.2	--	--	--	--
Occupancy Expenses	8.5	--	--	--	--	100.0	8.5	--	--	--	--
Mortgage Interest	0.4	--	--	--	--	7.5	4.8	--	--	--	--
Depreciation	2.6	--	--	--	--	96.0	2.7	--	--	--	--
Repairs & Maintenance	0.5	--	--	--	--	88.3	0.6	--	--	--	--
Heat, Light & Telephone	2.0	--	--	--	--	100.0	2.0	--	--	--	--
Business & Property Tax	0.2	--	--	--	--	48.3	0.4	--	--	--	--
Insurance	0.5	--	--	--	--	96.7	0.6	--	--	--	--
Rent	2.3	--	--	--	--	62.1	3.8	--	--	--	--
Personnel Expenses	10.8	--	--	--	--	100.0	10.8	--	--	--	--
Financial Expenses	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Bank Interest & Charges	2.1	--	--	--	--	90.0	2.3	--	--	--	--
Professional Fees	0.3	--	--	--	--	91.5	0.4	--	--	--	--
Franchise Fees	0.5	--	--	--	--	10.9	5.0	--	--	--	--
Sales and Admin. Expenses	3.8	--	--	--	--	96.7	4.0	--	--	--	--
Advertising	0.9	--	--	--	--	80.9	1.2	--	--	--	--
Supplies	1.4	--	--	--	--	93.3	1.5	--	--	--	--
Delivery	0.7	--	--	--	--	53.9	1.2	--	--	--	--
Fuel Expense	0.9	--	--	--	--	31.2	2.8	--	--	--	--
Other Expenses	1.7	--	--	--	--	96.0	1.8	--	--	--	--
Profit (loss)	-0.1	--	--	--	--	100.0	-0.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6012 - Specialty Food Stores
Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services. This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and seafood stores, fruit and vegetables stores, health food stores, ice cream stores, milk stores, specialty food stores (exc. Take-Out Food Services).

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	30	--	--	--	--
Businesses in sample	18				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	8	--	--	--	--
Accounts and Notes Receivable	5	--	--	--	--
Inventory	14	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	28	--	--	--	--
Fixed Assets	81	--	--	--	--
Less Accum. Dep. on Fixed Assets	26	--	--	--	--
Other Assets	4	--	--	--	--
Total Assets	**88**	--	--	--	--
Liabilities and Equity					
Current Loans	11	--	--	--	--
Other Current Liabilities	24	--	--	--	--
Total Current Liabilities	34	--	--	--	--
Mortgages Payable	18	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	21	--	--	--	--
Total Liabilities	**75**	--	--	--	--
Total Equity	**13**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	30	--	--	--	--
Businesses in sample	18				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	2.5	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	-65.8	--	--	--	--
Interest Coverage ratio (times)	11.4	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Specialty Food Stores (SIC 6012)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8	--	--	--	--
Businesses in sample	2				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	**X**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	**X**	--	--	--	--
Increase (Decrease) in Net Working Capital	**X**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Food Stores (SIC 601)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**149**	**8,087**	**849**	**27**	**15**
less than 20	132	3,612	364	22	15
20 - 99	9	2,844	318	2	-
100 - 499	4	102	13	2	-
500 and over	4	1,529	154	1	-
1985					
Total	**146**	**9,876**	**1,094**	**21**	...
less than 20	134	4,497	482	19	..
20 - 99	5	1,655	177	2	
100 - 499	4	1,953	244	-	..
500 and over	3	1,771	191	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island. Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**20**	**4**	**2**	**8**	**6**
Total Sales $	6,677	354	352	1,820	4,151
Total Expense $	6,494	368	347	1,733	4,046
Net Profit (loss) $	183	-14	5	87	105
Businesses reporting a profit (No.)	**18**	**3**	**2**	**8**	**5**
Total Sales $	6,087	248	352	1,820	3,667
Total Expense $	5,846	209	347	1,733	3,557
Net Profit $	241	39	5	87	110
Businesses reporting loss (No.)	**2**	**1**	-	-	**1**
Total Sales $	590	106	-	-	484
Total Expense $	648	159	-	-	489
Net Loss $	-58	-53	-	-	-5
	1983				
All Businesses (No.)	**29**	**6**	**8**	**5**	**10**
Total Sales $	8,248	585	1,598	1,229	4,836
Total Expense $	8,193	522	1,562	1,296	4,813
Net Profit (loss) $	55	63	36	-67	23
Businesses reporting a profit (No.)	**22**	**6**	**8**	**1**	**7**
Total Sales $	5,556	585	1,598	254	3,119
Total Expense $	5,399	522	1,562	244	3,071
Net Profit $	157	63	36	10	48
Businesses reporting a loss (No.)	**7**	-	-	**4**	**3**
Total Sales $	2,692	-	-	975	1,717
Total Expense $	2,794	-	-	1,052	1,742
Net Loss $	-102	-	-	-77	-25
	1984				
All Businesses (No.)	**53**	-	-	-	-
Total Sales $	7,711	-	-	-	-
Total Expense $	7,470	-	-	-	-
Net Profit (loss) $	241	-	-	-	-
Businesses reporting a profit (No.)	**48**	-	-	-	-
Total Sales $	4,817	-	-	-	-
Total Expense $	4,554	-	-	-	-
Net Profit $	263	-	-	-	-
Businesses reporting a loss (No.)	**5**	-	-	-	-
Total Sales $	2,894	-	-	-	-
Total Expense $	2,916	-	-	-	-
Net Loss $	-22	-	-	-	-
	1985				
All Businesses (No.)	**28**	-	-	-	-
Total Sales $	13,081	-	-	-	-
Total Expense $	12,852	-	-	-	-
Net Profit (loss) $	229	-	-	-	-
Businesses reporting a profit (No.)	**23**	-	-	-	-
Total Sales $	11,760	-	-	-	-
Total Expense $	11,486	-	-	-	-
Net Profit $	274	-	-	-	-
Businesses reporting a loss (No.)	**5**	-	-	-	-
Total Sales $	1,321	-	-	-	-
Total Expense $	1,366	-	-	-	-
Net Loss $	-45	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	20	--	--	--	--
Businesses in sample	17				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	64.5	--	--	--	--	100.0	64.5	--	--	--	--
Occupancy Expenses	3.8	--	--	--	--	100.0	3.8	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Repairs & Maintenance	0.3	--	--	--	--	87.8	0.4	--	--	--	--
Heat, Light & Telephone	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Business & Property Tax	0.3	--	--	--	--	83.3	0.3	--	--	--	--
Insurance	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Rent	0.6	--	--	--	--	33.7	1.7	--	--	--	--
Personnel Expenses	17.5	--	--	--	--	100.0	17.5	--	--	--	--
Financial Expenses	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Bank Interest & Charges	1.0	--	--	--	--	92.5	1.1	--	--	--	--
Professional Fees	0.4	--	--	--	--	100.0	0.4	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Advertising	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Supplies	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Delivery	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Fuel Expense	0.2	--	--	--	--	45.0	0.4	--	--	--	--
Other Expenses	0.6	--	--	--	--	95.2	0.7	--	--	--	--
Profit (loss)	10.0	--	--	--	--	100.0	10.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6031 - Pharmacies
Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	20	--	--	--	--
Businesses in sample	17				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	60	--	--	--	--
Accounts and Notes Receivable	24	--	--	--	--
Inventory	131	--	--	--	--
Other Current Assets	6	--	--	--	--
Total Current Assets	220	--	--	--	--
Fixed Assets	147	--	--	--	--
Less Accum Dep on Fixed Assets	51	--	--	--	--
Other Assets	38	--	--	--	--
Total Assets	**354**	--	--	--	--
Liabilities and Equity					
Current Loans	9	--	--	--	--
Other Current Liabilities	88	--	--	--	--
Total Current Liabilities	98	--	--	--	--
Mortgages Payable	14	--	--	--	--
Long Term Debt	15	--	--	--	--
Other Liabilities	56	--	--	--	--
Total Liabilities	**183**	--	--	--	--
Total Equity	**171**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	20	--	--	--	--
Businesses in sample	17				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	3.3	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	7.5	--	--	--	--
Interest Coverage ratio (times)	78.0	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Pharmacies (SIC 6031)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12	--	--	--	--
Businesses in sample	4				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	87	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	7	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	**97**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	15	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	17	--	--	--	--
Repayment of Adv. From Owners and Affil.	10	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	**54**	--	--	--	--
Increase (Decrease) in Net Working Capital	**43**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Pharmacies (SIC 6031)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**22**	**2,099**	**208**	**6**	**-**
less than 20	18	1,314	131	5	-
20 - 99	X	X	63	-	-
100 - 499	X	X	14	-	-
500 and over	X	X	-	1	-
1985					
Total	**20**	**3,006**	**249**	**3**	...
less than 20	14	1,448	120	-	
20 - 99	6	1,558	129	3	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**14**	**3**	**4**	**3**	**4**
Total Sales $	6,837	372	1,578	1,539	3,348
Total Expense $	6,376	373	1,368	1,438	3,197
Net Profit (loss) $	461	-1	210	101	151
Businesses reporting a profit (No.)	**13**	**2**	**4**	**3**	**4**
Total Sales $	6,668	203	1,578	1,539	3,348
Total Expense $	6,205	202	1,368	1,438	3,197
Net Profit $	463	1	210	101	151
Businesses reporting loss (No.)	**1**	**1**	-	-	-
Total Sales $	169	169	-	-	-
Total Expense $	171	171	-	-	-
Net Loss $	-2	-2	-	-	-
	1983				
All Businesses (No.)	**14**	**3**	**3**	**4**	**4**
Total Sales $	6,192	186	553	1,818	3,635
Total Expense $	5,376	160	511	1,582	3,123
Net Profit (loss) $	816	26	42	236	512
Businesses reporting a profit (No.)	**14**	**3**	**3**	**4**	**4**
Total Sales $	6,192	186	553	1,818	3,635
Total Expense $	5,376	160	511	1,582	3,123
Net Profit $	816	26	42	236	512
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1984				
All Businesses (No.)	**10**	**1**	**3**	**3**	**3**
Total Sales $	10,992	932	2,776	3,369	3,915
Total Expense $	9,840	801	2,550	2,958	3,531
Net Profit (loss) $	1,152	131	226	411	384
Businesses reporting a profit (No.)	**10**	**1**	**3**	**3**	**3**
Total Sales $	10,992	932	2,776	3,369	3,915
Total Expense $	9,840	801	2,550	2,958	3,531
Net Profit $	1,152	131	226	411	384
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1985				
All Businesses (No.)	**12**	-	-	-	-
Total Sales $	12,164	-	-	-	-
Total Expense $	10,800	-	-	-	-
Net Profit (loss) $	1,364	-	-	-	-
Businesses reporting a profit (No.)	**12**	-	-	-	-
Total Sales $	12,164	-	-	-	-
Total Expense $	10,800	-	-	-	-
Net Profit $	1,364	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island. Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	9	--	--	--	--
Businesses in sample	9				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	64.1	--	--	--	--	100.0	64.1	--	--	--	--
Occupancy Expenses	7.6	--	--	--	--	100.0	7.6	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	0.9	--	--	--	--	100.0	0.9	--	--	--	--
Repairs & Maintenance	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Heat, Light & Telephone	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Business & Property Tax	0.1	--	--	--	--	33.3	0.4	--	--	--	--
Insurance	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Rent	3.9	--	--	--	--	88.9	4.4	--	--	--	--
Personnel Expenses	17.2	--	--	--	--	100.0	17.2	--	--	--	--
Financial Expenses	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Bank Interest & Charges	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Professional Fees	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	4.5	--	--	--	--	100.0	4.5	--	--	--	--
Advertising	2.6	--	--	--	--	100.0	2.6	--	--	--	--
Supplies	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Delivery	0.4	--	--	--	--	88.9	0.4	--	--	--	--
Fuel Expense	0.7	--	--	--	--	66.7	1.1	--	--	--	--
Other Expenses	1.3	--	--	--	--	88.9	1.5	--	--	--	--
Profit (loss)	3.6	--	--	--	--	100.0	3.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6141 - Miscellaneous Clothing Stores
Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Businesses may be described by product line such as: retail children's and infants' clothing, children's clothing stores, retail children's coats, combination clothing stores (men's, women's and children's), retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	9	--	--	--	--
Businesses in sample	9				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	21	--	--	--	--
Accounts and Notes Receivable	11	--	--	--	--
Inventory	94	--	--	--	--
Other Current Assets	2	--	--	--	--
Total Current Assets	128	--	--	--	--
Fixed Assets	40	--	--	--	--
Less. Accum. Dep. on Fixed Assets	16	--	--	--	--
Other Assets	4	--	--	--	--
Total Assets	**155**	--	--	--	--
Liabilities and Equity					
Current Loans	20	--	--	--	--
Other Current Liabilities	61	--	--	--	--
Total Current Liabilities	80	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	15	--	--	--	--
Total Liabilities	**96**	--	--	--	--
Total Equity	**58**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	9	--	--	--	--
Businesses in sample	9				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	6.5	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	8.8	--	--	--	--
Interest Coverage ratio (times)	5.9	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island. Miscellaneous Clothing Stores (SIC 6141)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value ($000's)	(1)	-	-	-	-
High sales value ($000's)	(1)	-	-	-	-
			Average ($000's)		
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island. Miscellaneous Clothing Stores (SIC 6141)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**19**	**418**	**36**	**2**	**1**
less than 20	16	223	20	2	1
20 - 99	X	X	12	-	-
100 - 499	X	X	-	-	-
500 and over	X	X	4	-	-
1985					
Total	**17**	**461**	**43**	**3**	...
less than 20	16	X	38	3	
20 - 99	-	-	-	-	
100 - 499	-	-	-	-	
500 and over	X	X	5	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**7**	**1**	**2**	**2**	**2**
Total Sales $	1,129	26	126	388	589
Total Expense $	1,118	26	112	403	577
Net Profit (loss) $	11	-	14	-15	12
Businesses reporting a profit (No.)	**4**	**1**	**2**	**-**	**1**
Total Sales $	496	26	126	-	344
Total Expense $	456	26	112	-	318
Net Profit $	40	-	14	-	26
Businesses reporting loss (No.)	**3**	**-**	**-**	**2**	**1**
Total Sales $	633	-	-	388	245
Total Expense $	662	-	-	403	259
Net Loss $	-29	-	-	-15	-14
	1983				
All Businesses (No.)	**15**	-	-	-	-
Total Sales $	2,409	-	-	-	-
Total Expense $	2,246	-	-	-	-
Net Profit (loss) $	163	-	-	-	-
Businesses reporting a profit (No.)	**11**	-	-	-	-
Total Sales $	2,046	-	-	-	-
Total Expense $	1,849	-	-	-	-
Net Profit $	197	-	-	-	-
Businesses reporting a loss (No.)	**4**	-	-	-	-
Total Sales $	363	-	-	-	-
Total Expense $	397	-	-	-	-
Net Loss $	-34	-	-	-	-
	1984				
All Businesses (No.)	**18**	-	-	-	-
Total Sales $	312	-	-	-	-
Total Expense $	401	-	-	-	-
Net Profit (loss) $	-89	-	-	-	-
Businesses reporting a profit (No.)	**-**	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Profit $	-	-	-	-	-
Businesses reporting a loss (No.)	**18**	-	-	-	-
Total Sales $	312	-	-	-	-
Total Expense $	401	-	-	-	-
Net Loss $	-89	-	-	-	-
	1985				
All Businesses (No.)	**7**	-	-	-	-
Total Sales $	263	-	-	-	-
Total Expense $	277	-	-	-	-
Net Profit (loss) $	-14	-	-	-	-
Businesses reporting a profit (No.)	**2**	-	-	-	-
Total Sales $	46	-	-	-	-
Total Expense $	45	-	-	-	-
Net Profit $	1	-	-	-	-
Businesses reporting a loss (No.)	**5**	-	-	-	-
Total Sales $	217	-	-	-	-
Total Expense $	232	-	-	-	-
Net Loss $	-15	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	29	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	54.4	--	--	--	--	100.0	54.4	--	--	--	--
Occupancy Expenses	10.7	--	--	--	--	100.0	10.7	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Repairs & Maintenance	0.5	--	--	--	--	92.5	0.5	--	--	--	--
Heat, Light & Telephone	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Business & Property Tax	-	--	--	--	--	3.4	0.3	--	--	--	--
Insurance	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Rent	7.0	--	--	--	--	100.0	7.0	--	--	--	--
Personnel Expenses	21.7	--	--	--	--	100.0	21.7	--	--	--	--
Financial Expenses	4.3	--	--	--	--	100.0	4.3	--	--	--	--
Bank Interest & Charges	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Professional Fees	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	5.2	--	--	--	--	100.0	5.2	--	--	--	--
Advertising	3.2	--	--	--	--	100.0	3.2	--	--	--	--
Supplies	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Delivery	0.6	--	--	--	--	41.9	1.3	--	--	--	--
Fuel Expense	0.2	--	--	--	--	10.8	1.9	--	--	--	--
Other Expenses	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Profit (loss)	1.3	--	--	--	--	100.0	1.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6151 - Fabric and Yarn Stores
Businesses primarily engaged in retail dealing in yard goods yarns and related merchandise such as: dry goods and notions stores, fabric stores, retail knitting yarn and accessories, mill-end stores (textile fabric), retail piece goods (textile fabric), retail sewing thread, retail textile fabrics, retail yarn goods (textile fabric), and retail yarn.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island. Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	29	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	2	--	--	--	--
Accounts and Notes Receivable	7	--	--	--	--
Inventory	81	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	90	--	--	--	--
Fixed Assets	22	--	--	--	--
Less: Accum. Dep. on Fixed Assets	13	--	--	--	--
Other Assets	6	--	--	--	--
Total Assets	**105**	--	--	--	--
Liabilities and Equity					
Current Loans	32	--	--	--	--
Other Current Liabilities	37	--	--	--	--
Total Current Liabilities	69	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	18	--	--	--	--
Other Liabilities	14	--	--	--	--
Total Liabilities	**102**	--	--	--	--
Total Equity	**4**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island. Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	29	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	1.4	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	23.0	--	--	--	--
Interest Coverage ratio (times)	1.4	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Fabric and Yarn Stores (SIC 6151)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	2				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	**X**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	**X**	--	--	--	--
Increase (Decrease) in Net Working Capital	**X**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Fabric and Yarn Stores (SIC 6151)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**5**	**88**	**8**	**2**	**2**
less than 20	5	88	8	2	2
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	**8**	**160**	**15**	**-**	**...**
less than 20	8	160	15	-	
20 - 99	-	-	-	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	9	-	-	-	-
Total Sales $	1,083	-	-	-	-
Total Expense $	1,106	-	-	-	-
Net Profit (loss) $	-23	-	-	-	-
Businesses reporting a profit (No.)	7	-	-	-	-
Total Sales $	801	-	-	-	-
Total Expense $	758	-	-	-	-
Net Profit $	43	-	-	-	-
Businesses reporting loss (No.)	2	-	-	-	-
Total Sales $	282	-	-	-	-
Total Expense $	348	-	-	-	-
Net Loss $	-66	-	-	-	-
	1983				
All Businesses (No.)	4	-	-	-	-
Total Sales $	464	-	-	-	-
Total Expense $	444	-	-	-	-
Net Profit (loss) $	20	-	-	-	-
Businesses reporting a profit (No.)	4	-	-	-	-
Total Sales $	464	-	-	-	-
Total Expense $	444	-	-	-	-
Net Profit $	20	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1984				
All Businesses (No.)	7	-	-	-	-
Total Sales $	868	-	-	-	-
Total Expense $	874	-	-	-	-
Net Profit (loss) $	-6	-	-	-	-
Businesses reporting a profit (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Profit $	-	-	-	-	-
Businesses reporting a loss (No.)	7	-	-	-	-
Total Sales $	868	-	-	-	-
Total Expense $	874	-	-	-	-
Net Loss $	-6	-	-	-	-
	1985				
All Businesses (No.)	32	-	-	-	-
Total Sales $	6,142	-	-	-	-
Total Expense $	6,087	-	-	-	-
Net Profit (loss) $	55	-	-	-	-
Businesses reporting a profit (No.)	30	-	-	-	-
Total Sales $	6,051	-	-	-	-
Total Expense $	5,985	-	-	-	-
Net Profit $	66	-	-	-	-
Businesses reporting a loss (No.)	2	-	-	-	-
Total Sales $	91	-	-	-	-
Total Expense $	102	-	-	-	-
Net Loss $	-11	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	53	--	--	--	--
Businesses in sample	14				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	35.5	--	--	--	--	100.0	35.5	--	--	--	--
Occupancy Expenses	7.4	--	--	--	--	100.0	7.4	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	1.5	--	--	--	--	80.1	1.9	--	--	--	--
Repairs & Maintenance	0.1	--	--	--	--	26.4	0.2	--	--	--	--
Heat, Light & Telephone	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Business & Property Tax	-	--	--	--	--	11.3	0.2	--	--	--	--
Insurance	0.7	--	--	--	--	98.1	0.7	--	--	--	--
Rent	3.7	--	--	--	--	82.4	4.4	--	--	--	--
Personnel Expenses	8.8	--	--	--	--	48.2	18.3	--	--	--	--
Financial Expenses	1.1	--	--	--	--	81.9	1.4	--	--	--	--
Bank Interest & Charges	0.8	--	--	--	--	81.9	1.0	--	--	--	--
Professional Fees	0.3	--	--	--	--	73.8	0.4	--	--	--	--
Franchise Fees	-	--	--	--	--	2.0	2.1	--	--	--	--
Sales and Admin. Expenses	13.3	--	--	--	--	100.0	13.3	--	--	--	--
Advertising	1.4	--	--	--	--	52.6	2.7	--	--	--	--
Supplies	2.3	--	--	--	--	81.9	2.8	--	--	--	--
Delivery	8.8	--	--	--	--	100.0	8.8	--	--	--	--
Fuel Expense	0.9	--	--	--	--	29.2	3.0	--	--	--	--
Other Expenses	1.5	--	--	--	--	98.1	1.5	--	--	--	--
Profit (loss)	32.4	--	--	--	--	100.0	32.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 622 - Appliance, Television, Radio and Stereo Stores
Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	53	--	--	--	--
Businesses in sample	14				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	2	--	--	--	--
Accounts and Notes Receivable	12	--	--	--	--
Inventory	41	--	--	--	--
Other Current Assets	2	--	--	--	--
Total Current Assets	57	--	--	--	--
Fixed Assets	30	--	--	--	--
Less: Accum. Dep. on Fixed Assets	9	--	--	--	--
Other Assets	3	--	--	--	--
Total Assets	**81**	--	--	--	--
Liabilities and Equity					
Current Loans	5	--	--	--	--
Other Current Liabilities	47	--	--	--	--
Total Current Liabilities	52	--	--	--	--
Mortgages Payable	9	--	--	--	--
Long Term Debt	2	--	--	--	--
Other Liabilities	7	--	--	--	--
Total Liabilities	**70**	--	--	--	--
Total Equity	**11**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	53	--	--	--	--
Businesses in sample	14				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	2.3	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	63.3	--	--	--	--
Interest Coverage ratio (times)	104.7	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8	--	--	--	--
Businesses in sample	2				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	**X**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	**X**	--	--	--	--
Increase (Decrease) in Net Working Capital	**X**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Appliance, Television, Radio and Stereo Stores (SIC 622)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**36**	**971**	**106**	**6**	**9**
less than 20	35	X	99	6	9
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	X	X	7	-	-
1985					
Total	**43**	**1,901**	**151**	**6**	...
less than 20	42	X	141	6	..
20 - 99	-	-	-	-	
100 - 499	-	-	-	-	
500 and over	X	X	10	-	..

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. **Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**
Prince Edward Island, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**13**	-	-	-	-
Total Sales $	1,194	-	-	-	-
Total Expense $	1,143	-	-	-	-
Net Profit (loss) $	51	-	-	-	-
Businesses reporting a profit (No.)	**12**	-	-	-	-
Total Sales $	1,139	-	-	-	-
Total Expense $	1,083	-	-	-	-
Net Profit $	56	-	-	-	-
Businesses reporting loss (No.)	**1**	-	-	-	-
Total Sales $	55	-	-	-	-
Total Expense $	60	-	-	-	-
Net Loss $	-5	-	-	-	-
	1983				
All Businesses (No.)	**60**	**1**	**22**	**18**	**19**
Total Sales $	5,390	21	499	856	4,014
Total Expense $	4,973	17	400	797	3,759
Net Profit (loss) $	417	4	99	59	255
Businesses reporting a profit (No.)	**55**	**1**	**22**	**18**	**14**
Total Sales $	4,597	21	499	856	3,221
Total Expense $	4,147	17	400	797	2,933
Net Profit $	450	4	99	59	288
Businesses reporting a loss (No.)	**5**	-	-	-	**5**
Total Sales $	793	-	-	-	793
Total Expense $	826	-	-	-	826
Net Loss $	-33	-	-	-	-33
	1984				
All Businesses (No.)	**14**	-	-	-	-
Total Sales $	5,420	-	-	-	-
Total Expense $	5,060	-	-	-	-
Net Profit (loss) $	360	-	-	-	-
Businesses reporting a profit (No.)	**13**	-	-	-	-
Total Sales $	5,411	-	-	-	-
Total Expense $	5,046	-	-	-	-
Net Profit $	365	-	-	-	-
Businesses reporting a loss (No.)	**1**	-	-	-	-
Total Sales $	9	-	-	-	-
Total Expense $	14	-	-	-	-
Net Loss $	-5	-	-	-	-
	1985				
All Businesses (No.)	**54**	**4**	**23**	**13**	**14**
Total Sales $	11,779	54	444	976	10,305
Total Expense $	10,986	51	234	732	9,969
Net Profit (loss) $	793	3	210	244	336
Businesses reporting a profit (No.)	**53**	**3**	**23**	**13**	**14**
Total Sales $	11,767	42	444	976	10,305
Total Expense $	10,973	38	234	732	9,969
Net Profit $	794	4	210	244	336
Businesses reporting a loss (No.)	**1**	**1**	-	-	-
Total Sales $	12	12	-	-	-
Total Expense $	13	13	-	-	-
Net Loss $	-1	-1	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	83	20	21	21	21
Businesses in sample	57				
Low sales value ($000's)	(1)	(1)	366	671	1,000
High sales value ($000's)	(1)	366	671	1,000	(1)

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	**83.8**	**80.0**	**85.3**	**87.3**	**82.7**	**100.0**	**83.8**	**80.0**	**85.3**	**87.3**	**82.7**
Occupancy Expenses	**3.9**	**5.6**	**2.9**	**2.2**	**4.6**	**100.0**	**3.9**	**5.6**	**2.9**	**2.2**	**4.6**
Mortgage Interest	-	...	.	..	.	3.5	0.7	-	-	..	-
Depreciation	1.3	2.3	0.8	0.6	1.3	95.0	1.3	2.7	0.9	0.6	1.3
Repairs & Maintenance	0.4	0.4	0.3	0.2	0.7	94.0	0.4	0.4	0.3	0.2	0.7
Heat, Light & Telephone	1.0	1.6	1.0	0.6	0.9	100.0	1.0	1.6	1.0	0.6	0.9
Business & Property Tax	0.2	0.2	0.1	0.2	0.1	91.0	0.2	0.3	0.1	0.2	0.1
Insurance	0.4	0.4	0.3	0.2	0.5	90.6	0.4	0.7	0.3	0.2	0.5
Rent	0.6	0.6	0.3	0.4	1.2	56.4	1.1	1.7	0.7	0.7	1.4
Personnel Expenses	**8.1**	**8.8**	**8.1**	**8.2**	**7.4**	**99.9**	**8.1**	**8.8**	**8.1**	**8.2**	**7.4**
Financial Expenses	**0.8**	**1.0**	**0.8**	**0.5**	**0.9**	**99.9**	**0.8**	**1.0**	**0.8**	**0.5**	**0.9**
Bank Interest & Charges	0.5	0.5	0.5	0.3	0.7	95.2	0.5	0.5	0.5	0.4	0.7
Professional Fees	0.3	0.5	0.4	0.2	0.2	90.6	0.3	0.7	0.4	0.2	0.2
Franchise Fees	-	...	..	..	.	1.2	-	-	-	-	
Sales and Admin. Expenses	**1.9**	**3.1**	**1.7**	**1.1**	**1.6**	**100.0**	**1.9**	**3.1**	**1.7**	**1.1**	**1.6**
Advertising	0.3	0.3	0.2	0.2	0.5	98.6	0.3	0.3	0.2	0.2	0.5
Supplies	0.7	1.3	0.5	0.3	0.5	99.9	0.7	1.3	0.5	0.3	0.5
Delivery	0.4	0.4	0.4	0.3	0.4	81.7	0.5	0.6	0.6	0.3	0.4
Fuel Expense	0.5	1.1	0.7	0.2	0.1	54.7	1.0	1.5	1.2	0.4	0.4
Other Expenses	**1.0**	**1.9**	**0.5**	**0.4**	**1.4**	**92.2**	**1.1**	**2.0**	**0.5**	**0.5**	**1.5**
Profit (loss)	**0.5**	**-0.5**	**0.7**	**0.2**	**1.4**	**100.0**	**0.5**	**-0.5**	**0.7**	**0.2**	**1.4**
Total	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6331 - Gasoline Service Stations
Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are businesses primarily engaged in lubricating motor vehicles. This group industry includes businesses described as: retail diesel fuel, filling stations, gas bars, gasoline service stations, retail gasoline, motor vehicles lubrication services, and self-serve gasoline stations

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	83	20	21	21	21
Businesses in sample	57				
Low sales value ($000's)	(1)	(1)	366	671	1,000
High sales value ($000's)	(1)	366	671	1,000	(1)
			Average ($000's)		
Assets					
Cash	9	2	6	16	13
Accounts and Notes Receivable	10	1	8	8	20
Inventory	20	4	24	19	31
Other Current Assets	2	-	1	1	6
Total Current Assets	41	7	39	45	71
Fixed Assets	52	21	33	61	92
Less: Accum. Dep. on Fixed Assets	23	7	16	25	44
Other Assets	1	-	1	1	2
Total Assets	**71**	**22**	**57**	**82**	**121**
Liabilities and Equity					
Current Loans	5	3	6	6	3
Other Current Liabilities	21	4	19	20	42
Total Current Liabilities	26	7	25	27	45
Mortgages Payable	6	1	1	14	9
Long Term Debt	1	-	2	1	1
Other Liabilities	20	9	15	24	32
Total Liabilities	**54**	**17**	**44**	**65**	**87**
Total Equity	**17**	**6**	**13**	**17**	**34**

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	83	20	21	21	21
Businesses in sample	57				
Low sales value ($000's)	(1)	(1)	366	671	1,000
High sales value ($000's)	(1)	366	671	1,000	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	2.2	1.4	2.9	2.3	2.1
Leverage Ratios					
Debt/Equity ratio (times)	-8.4	-0.6	-37.4	3.8	2.7
Interest Coverage ratio (times)	2.8	...	5.6	3.9	3.9
Debt ratio (times)	0.7	0.7	0.8	0.7	0.7

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Gasoline Service Stations (SIC 6331)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	39	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	24	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	11	--	--	--	--
Advances From Owners and Affiliates	2	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	**38**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	37	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	1	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	**38**	--	--	--	--
Increase (Decrease) in Net Working Capital	-	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Gasoline Service Stations (SIC 6331)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**115**	**4,524**	**501**	**16**	**11**
less than 20	113	X	419	16	11
20 - 99	X	X	82	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	**102**	**5,674**	**528**	**8**	...
less than 20	100	X	444	8	
20 - 99	X	X	84	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. **Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**
Prince Edward Island, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**109**	**26**	**26**	**29**	**28**
Total Sales $	48,483	4,139	7,988	12,820	23,536
Total Expense $	47,492	4,060	7,677	12,593	23,162
Net Profit (loss) $	991	79	311	227	374
Businesses reporting a profit (No.)	**89**	**16**	**25**	**24**	**24**
Total Sales $	41,198	3,043	7,698	10,592	19,865
Total Expense $	40,096	2,924	7,384	10,320	19,468
Net Profit $	1,102	119	314	272	397
Businesses reporting loss (No.)	**20**	**10**	**1**	**5**	**4**
Total Sales $	7,285	1,096	290	2,228	3,671
Total Expense $	7,396	1,136	293	2,273	3,694
Net Loss $	-111	-40	-3	-45	-23
	1983				
All Businesses (No.)	**112**	**25**	**29**	**29**	**29**
Total Sales $	48,184	2,391	7,228	12,066	26,499
Total Expense $	47,532	2,392	7,173	11,671	26,296
Net Profit (loss) $	652	-1	55	395	203
Businesses reporting a profit (No.)	**70**	**9**	**12**	**27**	**22**
Total Sales $	33,693	957	2,985	11,097	18,654
Total Expense $	32,791	923	2,825	10,688	18,355
Net Profit $	902	34	160	409	299
Businesses reporting a loss (No.)	**42**	**16**	**17**	**2**	**7**
Total Sales $	14,491	1,434	4,243	969	7,845
Total Expense $	14,741	1,469	4,348	983	7,941
Net Loss $	-250	-35	-105	-14	-96
	1984				
All Businesses (No.)	**91**	**22**	**23**	**22**	**24**
Total Sales $	54,850	7,203	10,086	13,860	23,701
Total Expense $	53,883	7,000	9,816	13,646	23,421
Net Profit (loss) $	967	203	270	214	280
Businesses reporting a profit (No.)	**82**	**22**	**20**	**20**	**20**
Total Sales $	48,648	7,203	8,873	12,466	20,106
Total Expense $	47,582	7,000	8,581	12,214	19,787
Net Profit $	1,066	203	292	252	319
Businesses reporting a loss (No.)	**9**	-	**3**	**2**	**4**
Total Sales $	6,202	-	1,213	1,394	3,595
Total Expense $	6,301	-	1,235	1,432	3,634
Net Loss $	-99	-	-22	-38	-39
	1985				
All Businesses (No.)	**92**	**20**	**23**	**24**	**25**
Total Sales $	58,626	1,750	9,358	19,142	28,376
Total Expense $	58,058	1,731	9,266	18,980	28,081
Net Profit (loss) $	568	19	92	162	295
Businesses reporting a profit (No.)	**57**	**6**	**13**	**15**	**23**
Total Sales $	42,823	917	4,516	11,724	25,666
Total Expense $	42,104	878	4,354	11,527	25,345
Net Profit $	719	39	162	197	321
Businesses reporting a loss (No.)	**35**	**14**	**10**	**9**	**2**
Total Sales $	15,803	833	4,842	7,418	2,710
Total Expense $	15,954	853	4,912	7,453	2,736
Net Loss $	-151	-20	-70	-35	-26

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	8				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	71.9	--	--	--	--	100.0	71.9	--	--	--	--
Occupancy Expenses	5.6	--	--	--	--	100.0	5.6	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Repairs & Maintenance	0.5	--	--	--	--	77.3	0.6	--	--	--	--
Heat, Light & Telephone	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Business & Property Tax	0.3	--	--	--	--	77.3	0.4	--	--	--	--
Insurance	0.4	--	--	--	--	77.3	0.5	--	--	--	--
Rent	0.8	--	--	--	--	32.3	2.6	--	--	--	--
Personnel Expenses	9.3	--	--	--	--	70.7	13.2	--	--	--	--
Financial Expenses	2.8	--	--	--	--	100.0	2.8	--	--	--	--
Bank Interest & Charges	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Professional Fees	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	5.4	--	--	--	--	100.0	5.4	--	--	--	--
Advertising	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Supplies	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Delivery	1.5	--	--	--	--	100.0	1.5	--	--	--	--
Fuel Expense	1.8	--	--	--	--	86.9	2.1	--	--	--	--
Other Expenses	2.0	--	--	--	--	100.0	2.0	--	--	--	--
Profit (loss)	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6342 - Tire, Battery, Parts and Accessories Stores
Businesses primarily engaged in retail dealing in new or used tires, tubes batteries and other automobile parts and accessories separately or in combination These businesses may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (inc. C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	8				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	2	--	--	--	--
Accounts and Notes Receivable	72	--	--	--	--
Inventory	145	--	--	--	--
Other Current Assets	11	--	--	--	--
Total Current Assets	230	--	--	--	--
Fixed Assets	207	--	--	--	--
Less: Accum. Dep. on Fixed Assets	70	--	--	--	--
Other Assets	2	--	--	--	--
Total Assets	**369**	--	--	--	--
Liabilities and Equity					
Current Loans	29	--	--	--	--
Other Current Liabilities	135	--	--	--	--
Total Current Liabilities	163	--	--	--	--
Mortgages Payable	32	--	--	--	--
Long Term Debt	4	--	--	--	--
Other Liabilities	137	--	--	--	--
Total Liabilities	**336**	--	--	--	--
Total Equity	**33**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10	--	--	--	--
Businesses in sample	8				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	1.6	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	4.0	--	--	--	--
Interest Coverage ratio (times)	5.5	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3	--	--	--	--
Businesses in sample	1				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	**X**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	**X**	--	--	--	--
Increase (Decrease) in Net Working Capital	**X**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Tire, Battery, Parts and Accessories Stores (SIC 6342)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**15**	**592**	**50**	**5**	**-**
less than 20	15	592	50	5	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	**8**	**529**	**38**	**1**	...
less than 20	8	529	38	1	
20 - 99	-	-	-	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**15**	**1**	**6**	**4**	**4**
Total Sales $	4,688	84	563	1,536	2,505
Total Expense $	4,541	84	545	1,528	2,384
Net Profit (loss) $	147	-	18	8	121
Businesses reporting a profit (No.)	**14**	**1**	**6**	**3**	**4**
Total Sales $	4 276	84	563	1,124	2,505
Total Expense $	4,108	84	545	1,095	2,384
Net Profit $	168	-	18	29	121
Businesses reporting loss (No.)	**1**	-	-	**1**	-
Total Sales $	412	-	-	412	-
Total Expense $	433	-	-	433	-
Net Loss $	-21	-	-	-21	-
	1983				
All Businesses (No.)	**6**	**1**	**1**	**2**	**2**
Total Sales $	1,073	24	36	310	703
Total Expense $	1,050	2	38	312	698
Net Profit (loss) $	23	22	-2	-2	5
Businesses reporting a profit (No.)	**4**	**1**	-	**1**	**2**
Total Sales $	884	24	-	157	703
Total Expense $	856	2	-	156	698
Net Profit $	28	22	-	1	5
Businesses reporting a loss (No.)	**2**	-	**1**	**1**	-
Total Sales $	189	-	36	153	-
Total Expense $	194	-	38	156	-
Net Loss $	-5	-	-2	-3	-
	1984				
All Businesses (No.)	**22**	**4**	**6**	**6**	**6**
Total Sales $	7 265	629	2,147	2,232	2,257
Total Expense $	7,174	574	2,313	2,101	2,186
Net Profit (loss) $	91	55	-166	131	71
Businesses reporting a profit (No.)	**16**	**4**	-	**6**	**6**
Total Sales $	5,118	629	-	2,232	2,257
Total Expense $	4,861	574	-	2,101	2,186
Net Profit $	257	55	-	131	71
Businesses reporting a loss (No.)	**6**	-	**6**	-	-
Total Sales $	2,147	-	2,147	-	-
Total Expense $	2,313	-	2,313	-	-
Net Loss $	-166	-	-166	-	-
	1985				
All Businesses (No.)	**8**	-	-	-	-
Total Sales $	6,174	-	-	-	-
Total Expense $	6,179	-	-	-	-
Net Profit (loss) $	-5	-	-	-	-
Businesses reporting a profit (No.)	**4**	-	-	-	-
Total Sales $	4,356	-	-	-	-
Total Expense $	4,325	-	-	-	-
Net Profit $	31	-	-	-	-
Businesses reporting a loss (No.)	**4**	-	-	-	-
Total Sales $	1,818	-	-	-	-
Total Expense $	1,854	-	-	-	-
Net Loss $	-36	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	13	--	--	--	--
Businesses in sample	10				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	83.9	--	--	--	--	100.0	83.9	--	--	--	--
Occupancy Expenses	3.6	--	--	--	--	100.0	3.6	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Repairs & Maintenance	0.5	--	--	--	--	90.8	0.5	--	--	--	--
Heat, Light & Telephone	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Business & Property Tax	0.2	--	--	--	--	100.0	0.2	--	--	--	--
Insurance	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Rent	0.2	--	--	--	--	14.8	1.3	--	--	--	--
Personnel Expenses	3.7	--	--	--	--	41.2	9.0	--	--	--	--
Financial Expenses	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Bank Interest & Charges	0.5	--	--	--	--	41.2	1.3	--	--	--	--
Professional Fees	0.2	--	--	--	--	99.2	0.2	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Advertising	0.2	--	--	--	--	96.5	0.2	--	--	--	--
Supplies	0.4	--	--	--	--	100.0	0.4	--	--	--	--
Delivery	0.9	--	--	--	--	91.8	1.0	--	--	--	--
Fuel Expense	0.8	--	--	--	--	92.6	0.9	--	--	--	--
Other Expenses	0.2	--	--	--	--	92.6	0.2	--	--	--	--
Profit (loss)	5.6	--	--	--	--	100.0	5.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6412 - General Stores
Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as: country general stores and general stores.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	13	--	--	--	--
Businesses in sample	10				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	11	--	--	--	--
Accounts and Notes Receivable	5	--	--	--	--
Inventory	30	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	47	--	--	--	--
Fixed Assets	37	--	--	--	--
Less. Accum. Dep. on Fixed Assets	15	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	**69**	--	--	--	--
Liabilities and Equity					
Current Loans	3	--	--	--	--
Other Current Liabilities	9	--	--	--	--
Total Current Liabilities	12	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	11	--	--	--	--
Other Liabilities	9	--	--	--	--
Total Liabilities	**32**	--	--	--	--
Total Equity	**37**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	13	--	--	--	--
Businesses in sample	10				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	8.1	--	--	--	--
Leverage Ratios					
Debt:Equity ratio (times)	3.2	--	--	--	--
Interest Coverage ratio (times)	17.7	--	--	--	--
Debt ratio (times)	0.3	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, General Stores (SIC 6412)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value ($000's)	(1)	-	-	-	-
High sales value ($000's)	(1)	-	-	-	-
			Average ($000's)		
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**55**	**11,523**	**1,284**	**9**	**3**
less than 20	41	1,254	145	9	2
20 - 99	5	1,759	203	-	-
100 - 499	X	X	210	-	-
500 and over	8	X	726	-	1
1985					
Total	**54**	**12,136**	**1,318**	**5**	...
less than 20	41	1,629	177	5	
20 - 99	3	1,232	134	-	
100 - 499	X	X	135	-	
500 and over	9	X	872	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island. General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**14**	**3**	**3**	**4**	**4**
Total Sales $	3,429	189	504	1,060	1,676
Total Expense $	3,099	123	316	1,050	1,610
Net Profit (loss) $	330	66	188	10	66
Businesses reporting a profit (No.)	**9**	**2**	**2**	**3**	**2**
Total Sales $	2,291	171	369	779	972
Total Expense $	1,917	102	180	757	878
Net Profit $	374	69	189	22	94
Businesses reporting loss (No.)	**5**	**1**	**1**	**1**	**2**
Total Sales $	1,138	18	135	281	704
Total Expense $	1,182	21	136	293	732
Net Loss $	-44	-3	-1	-12	-28
	1983				
All Businesses (No.)	**18**	-	-	-	-
Total Sales $	7,510	-	-	-	-
Total Expense $	7,620	-	-	-	-
Net Profit (loss) $	-110	-	-	-	-
Businesses reporting a profit (No.)	**13**	-	-	-	-
Total Sales $	3,905	-	-	-	-
Total Expense $	3,805	-	-	-	-
Net Profit $	100	-	-	-	-
Businesses reporting a loss (No.)	**5**	-	-	-	-
Total Sales $	3,605	-	-	-	-
Total Expense $	3,815	-	-	-	-
Net Loss $	-210	-	-	-	-
	1984				
All Businesses (No.)	**19**	**4**	**4**	**6**	**5**
Total Sales $	7,223	499	542	1,675	4,507
Total Expense $	6,910	486	516	1,595	4,313
Net Profit (loss) $	313	13	26	80	194
Businesses reporting a profit (No.)	**18**	**4**	**4**	**6**	**4**
Total Sales $	6,340	499	542	1,675	3,624
Total Expense $	6,025	486	516	1,595	3,428
Net Profit $	315	13	26	80	196
Businesses reporting a loss (No.)	**1**	-	-	-	**1**
Total Sales $	883	-	-	-	883
Total Expense $	885	-	-	-	885
Net Loss $	-2	-	-	-	-2
	1985				
All Businesses (No.)	**14**	-	-	-	-
Total Sales $	1,554	-	-	-	-
Total Expense $	1,464	-	-	-	-
Net Profit (loss) $	90	-	-	-	-
Businesses reporting a profit (No.)	**13**	-	-	-	-
Total Sales $	1,360	-	-	-	-
Total Expense $	1,266	-	-	-	-
Net Profit $	94	-	-	-	-
Businesses reporting a loss (No.)	**1**	-	-	-	-
Total Sales $	194	-	-	-	-
Total Expense $	198	-	-	-	-
Net Loss $	-4	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	81.6	--	--	--	--	100.0	81.6	--	--	--	--
Occupancy Expenses	4.7	--	--	--	--	100.0	4.7	--	--	--	--
Mortgage Interest	0.2	--	--	--	--	25.4	0.8	--	--	--	--
Depreciation	1.3	--	--	--	--	100.0	1.3	--	--	--	--
Repairs & Maintenance	0.2	--	--	--	--	49.9	0.4	--	--	--	--
Heat, Light & Telephone	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Business & Property Tax	0.2	--	--	--	--	80.4	0.2	--	--	--	--
Insurance	0.6	--	--	--	--	91.7	0.7	--	--	--	--
Rent	0.7	--	--	--	--	86.8	0.8	--	--	--	--
Personnel Expenses	9.2	--	--	--	--	100.0	9.2	--	--	--	--
Financial Expenses	1.8	--	--	--	--	100.0	1.8	--	--	--	--
Bank Interest & Charges	1.5	--	--	--	--	100.0	1.5	--	--	--	--
Professional Fees	0.3	--	--	--	--	88.7	0.3	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Advertising	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Supplies	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Delivery	0.8	--	--	--	--	88.7	0.9	--	--	--	--
Fuel Expense	0.1	--	--	--	--	8.3	0.9	--	--	--	--
Other Expenses	0.4	--	--	--	--	45.0	0.8	--	--	--	--
Profit (loss)	0.1	--	--	--	--	100.0	0.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6413 - General Merchandise Stores
Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island. General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	10	--	--	--	--
Accounts and Notes Receivable	7	--	--	--	--
Inventory	166	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	184	--	--	--	--
Fixed Assets	127	--	--	--	--
Less: Accum. Dep. on Fixed Assets	53	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	**259**	--	--	--	--
Liabilities and Equity					
Current Loans	21	--	--	--	--
Other Current Liabilities	62	--	--	--	--
Total Current Liabilities	83	--	--	--	--
Mortgages Payable	30	--	--	--	--
Long Term Debt	45	--	--	--	--
Other Liabilities	38	--	--	--	--
Total Liabilities	**196**	--	--	--	--
Total Equity	**62**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island. General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	2.0	--	--	--	--
Leverage Ratios					
Debt:Equity ratio (times)	-3.7	--	--	--	--
Interest Coverage ratio (times)	3.5	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, General Merchandise Stores (SIC 6413)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8	--	--	--	--
Businesses in sample	2				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	**X**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	**X**	--	--	--	--
Increase (Decrease) in Net Working Capital	**X**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**55**	**11,523**	**1,284**	**9**	**3**
less than 20	41	1,254	145	9	2
20 - 99	5	1,759	203	-	-
100 - 499	X	X	210	-	-
500 and over	8	X	726	-	1
1985					
Total	**54**	**12,136**	**1,318**	**5**	...
less than 20	41	1,629	177	5	
20 - 99	3	1,232	134	-	
100 - 499	X	X	135	-	
500 and over	9	X	872	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island. General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	4	-	-	-	-
Total Sales $	2,850	-	-	-	-
Total Expense $	2,737	-	-	-	-
Net Profit (loss) $	113	-	-	-	-
Businesses reporting a profit (No.)	2	-	-	-	-
Total Sales $	1,974	-	-	-	-
Total Expense $	1,837	-	-	-	-
Net Profit $	137	-	-	-	-
Businesses reporting loss (No.)	2	-	-	-	-
Total Sales $	876	-	-	-	-
Total Expense $	900	-	-	-	-
Net Loss $	-24	-	-	-	-
	1983				
All Businesses (No.)	7	-	-	-	-
Total Sales $	2,670	-	-	-	-
Total Expense $	2,542	-	-	-	-
Net Profit (loss) $	128	-	-	-	-
Businesses reporting a profit (No.)	7	-	-	-	-
Total Sales $	2,670	-	-	-	-
Total Expense $	2,542	-	-	-	-
Net Profit $	128	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1984				
All Businesses (No.)	7	-	-	-	-
Total Sales $	4,619	-	-	-	-
Total Expense $	4,414	-	-	-	-
Net Profit (loss) $	205	-	-	-	-
Businesses reporting a profit (No.)	6	-	-	-	-
Total Sales $	4,574	-	-	-	-
Total Expense $	4,364	-	-	-	-
Net Profit $	210	-	-	-	-
Businesses reporting a loss (No.)	1	-	-	-	-
Total Sales $	45	-	-	-	-
Total Expense $	50	-	-	-	-
Net Loss $	-5	-	-	-	-
	1985				
All Businesses (No.)	13	-	-	-	-
Total Sales $	9,254	-	-	-	-
Total Expense $	9,004	-	-	-	-
Net Profit (loss) $	250	-	-	-	-
Businesses reporting a profit (No.)	12	-	-	-	-
Total Sales $	9,038	-	-	-	-
Total Expense $	8,785	-	-	-	-
Net Profit $	253	-	-	-	-
Businesses reporting a loss (No.)	1	-	-	-	-
Total Sales $	216	-	-	-	-
Total Expense $	219	-	-	-	-
Net Loss $	-3	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4	--	--	--	--
Businesses in sample	4				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	66.9	--	--	--	--	100.0	66.9	--	--	--	--
Occupancy Expenses	8.4	--	--	--	--	100.0	8.4	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Repairs & Maintenance	1.5	--	--	--	--	75.0	2.0	--	--	--	--
Heat, Light & Telephone	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Business & Property Tax	0.3	--	--	--	--	50.0	0.6	--	--	--	--
Insurance	0.3	--	--	--	--	100.0	0.3	--	--	--	--
Rent	1.1	--	--	--	--	75.0	1.5	--	--	--	--
Personnel Expenses	14.2	--	--	--	--	100.0	14.2	--	--	--	--
Financial Expenses	1.8	--	--	--	--	100.0	1.8	--	--	--	--
Bank Interest & Charges	1.3	--	--	--	--	100.0	1.3	--	--	--	--
Professional Fees	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Advertising	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Supplies	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Delivery	0.1	--	--	--	--	25.0	0.5	--	--	--	--
Fuel Expense	0.5	--	--	--	--	50.0	1.0	--	--	--	--
Other Expenses	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Profit (loss)	4.6	--	--	--	--	100.0	4.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6541 - Sporting Goods Stores
Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4	--	--	--	--
Businesses in sample	4				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	13	--	--	--	--
Accounts and Notes Receivable	18	--	--	--	--
Inventory	138	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	169	--	--	--	--
Fixed Assets	62	--	--	--	--
Less: Accum. Dep. on Fixed Assets	23	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	**209**	--	--	--	--
Liabilities and Equity					
Current Loans	25	--	--	--	--
Other Current Liabilities	36	--	--	--	--
Total Current Liabilities	61	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	41	--	--	--	--
Total Liabilities	**102**	--	--	--	--
Total Equity	**108**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4	--	--	--	--
Businesses in sample	4				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	2.0	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	7.0	--	--	--	--
Interest Coverage ratio (times)	4.9	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Sporting Goods Stores (SIC 6541)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value ($000's)	(1)	-	-	-	-
High sales value ($000's)	(1)	-	-	-	-
			Average ($000's)		
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Sporting Goods Stores (SIC 6541)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**7**	**262**	**27**	**1**	**1**
less than 20	7	262	27	1	1
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	**11**	**374**	**33**	**1**	...
less than 20	11	374	33	1	
20 - 99	-	-	-	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002 An average labour unit could be interpreted as a full-time employee Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**20**	-	-	-	-
Total Sales $	2,173	-	-	-	-
Total Expense $	2,006	-	-	-	-
Net Profit (loss) $	167	-	-	-	-
Businesses reporting a profit (No.)	**20**	-	-	-	-
Total Sales $	2,173	-	-	-	-
Total Expense $	2,006	-	-	-	-
Net Profit $	167	-	-	-	-
Businesses reporting loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1983				
All Businesses (No.)	**5**	**1**	**1**	**1**	**2**
Total Sales $	1,242	45	52	116	1,029
Total Expense $	1,213	44	53	123	993
Net Profit (loss) $	29	1	-1	-7	36
Businesses reporting a profit (No.)	**3**	**1**	-	-	**2**
Total Sales $	1,074	45	-	-	1,029
Total Expense $	1,037	44	-	-	993
Net Profit $	37	1	-	-	36
Businesses reporting a loss (No.)	**2**	-	**1**	**1**	-
Total Sales $	168	-	52	116	-
Total Expense $	176	-	53	123	-
Net Loss $	-8	-	-1	-7	-
	1984				
All Businesses (No.)	**1**	-	-	-	-
Total Sales $	X	-	-	-	-
Total Expense $	X	-	-	-	-
Net Profit (loss) $	X	-	-	-	-
Businesses reporting a profit (No.)	**1**	-	-	-	-
Total Sales $	X	-	-	-	-
Total Expense $	X	-	-	-	-
Net Profit $	X	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1985				
All Businesses (No.)	**5**	-	-	-	-
Total Sales $	288	-	-	-	-
Total Expense $	234	-	-	-	-
Net Profit (loss) $	54	-	-	-	-
Businesses reporting a profit (No.)	**5**	-	-	-	-
Total Sales $	288	-	-	-	-
Total Expense $	234	-	-	-	-
Net Profit $	54	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	24	--	--	--	--
Businesses in sample	15				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	64.8	--	--	--	--	100.0	64.8	--	--	--	--
Occupancy Expenses	8.9	--	--	--	--	100.0	8.9	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	1.8	--	--	--	--	54.0	3.3	--	--	--	--
Repairs & Maintenance	1.3	--	--	--	--	49.9	2.7	--	--	--	--
Heat, Light & Telephone	3.1	--	--	--	--	91.7	3.4	--	--	--	--
Business & Property Tax	0.3	--	--	--	--	29.1	1.0	--	--	--	--
Insurance	0.6	--	--	--	--	95.8	0.6	--	--	--	--
Rent	1.8	--	--	--	--	20.8	8.5	--	--	--	--
Personnel Expenses	14.2	--	--	--	--	100.0	14.2	--	--	--	--
Financial Expenses	3.3	--	--	--	--	100.0	3.3	--	--	--	--
Bank Interest & Charges	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Professional Fees	0.9	--	--	--	--	58.2	1.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	4.5	--	--	--	--	100.0	4.5	--	--	--	--
Advertising	0.6	--	--	--	--	54.0	1.1	--	--	--	--
Supplies	2.8	--	--	--	--	95.8	2.9	--	--	--	--
Delivery	0.3	--	--	--	--	75.1	0.4	--	--	--	--
Fuel Expense	0.9	--	--	--	--	70.9	1.2	--	--	--	--
Other Expenses	6.4	--	--	--	--	95.8	6.6	--	--	--	--
Profit (loss)	-2.0	--	--	--	--	100.0	-2.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 658 - Toy, Hobby, Novelty and Souvenir Stores
Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	24	--	--	--	--
Businesses in sample	15				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	6	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	29	--	--	--	--
Other Current Assets	3	--	--	--	--
Total Current Assets	39	--	--	--	--
Fixed Assets	48	--	--	--	--
Less Accum Dep on Fixed Assets	26	--	--	--	--
Other Assets	4	--	--	--	--
Total Assets	**65**	--	--	--	--
Liabilities and Equity					
Current Loans	11	--	--	--	--
Other Current Liabilities	7	--	--	--	--
Total Current Liabilities	18	--	--	--	--
Mortgages Payable	6	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	23	--	--	--	--
Total Liabilities	**47**	--	--	--	--
Total Equity	**18**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	24	--	--	--	--
Businesses in sample	15				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	7.8	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	1.3	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value ($000's)	(1)	-	-	-	-
High sales value ($000's)	(1)	-	-	-	-
			Average ($000's)		
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**57**	**1,158**	**119**	**12**	**4**
less than 20	53	754	78	10	3
20 - 99	3	X	41	1	1
100 - 499	X	X	-	1	-
500 and over	-	-	-	-	-
1985					
Total	**58**	**1,954**	**171**	**13**	...
less than 20	54	1,294	114	13	.
20 - 99	3	X	55	-	
100 - 499	-	-	-	-	
500 and over	X	X	2	-	..

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island. Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**36**	-	-	-	-
Total Sales $	3,822	-	-	-	-
Total Expense $	3,580	-	-	-	-
Net Profit (loss) $	242	-	-	-	-
Businesses reporting a profit (No.)	**32**	-	-	-	-
Total Sales $	3,211	-	-	-	-
Total Expense $	2,940	-	-	-	-
Net Profit $	271	-	-	-	-
Businesses reporting loss (No.)	**4**	-	-	-	-
Total Sales $	611	-	-	-	-
Total Expense $	640	-	-	-	-
Net Loss $	-29	-	-	-	-
	1983				
All Businesses (No.)	**22**	**2**	**9**	**5**	**6**
Total Sales $	3,190	81	511	582	2,016
Total Expense $	2,966	80	392	603	1,891
Net Profit (loss) $	224	1	119	-21	125
Businesses reporting a profit (No.)	**17**	**1**	**9**	**3**	**4**
Total Sales $	2,147	21	511	332	1,283
Total Expense $	1,827	19	392	328	1,088
Net Profit $	320	2	119	4	195
Businesses reporting a loss (No.)	**5**	**1**	-	**2**	**2**
Total Sales $	1,043	60	-	250	733
Total Expense $	1,139	61	-	275	803
Net Loss $	-96	-1	-	-25	-70
	1984				
All Businesses (No.)	**91**	**20**	**17**	**30**	**24**
Total Sales $	12,168	381	398	1,898	9,491
Total Expense $	11,229	220	700	1,555	8,754
Net Profit (loss) $	939	161	-302	343	737
Businesses reporting a profit (No.)	**71**	**17**	-	**30**	**24**
Total Sales $	11,725	336	-	1,898	9,491
Total Expense $	10,482	173	-	1,555	8,754
Net Profit $	1,243	163	-	343	737
Businesses reporting a loss (No.)	**20**	**3**	**17**	-	-
Total Sales $	443	45	398	-	-
Total Expense $	747	47	700	-	-
Net Loss $	-304	-2	-302	-	-
	1985				
All Businesses (No.)	**21**	**3**	**6**	**7**	**5**
Total Sales $	1,181	31	74	214	862
Total Expense $	1,054	36	76	177	765
Net Profit (loss) $	127	-5	-2	37	97
Businesses reporting a profit (No.)	**14**	-	**3**	**6**	**4**
Total Sales $	1,000	-	41	159	800
Total Expense $	855	-	40	121	694
Net Profit $	145	-	1	38	106
Businesses reporting a loss (No.)	**7**	**3**	**3**	**1**	**1**
Total Sales $	181	31	33	55	62
Total Expense $	199	36	36	56	71
Net Loss $	-18	-5	-3	-1	-9

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	22	--	--	--	--
Businesses in sample	16				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	64.9	--	--	--	--	100.0	64.9	--	--	--	--
Occupancy Expenses	8.5	--	--	--	--	100.0	8.5	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	1.7	--	--	--	--	51.7	3.3	--	--	--	--
Repairs & Maintenance	1.4	--	--	--	--	47.4	2.9	--	--	--	--
Heat, Light & Telephone	3.2	--	--	--	--	91.3	3.5	--	--	--	--
Business & Property Tax	0.3	--	--	--	--	33.2	0.9	--	--	--	--
Insurance	0.6	--	--	--	--	97.4	0.6	--	--	--	--
Rent	1.3	--	--	--	--	16.9	7.9	--	--	--	--
Personnel Expenses	13.9	--	--	--	--	100.0	13.9	--	--	--	--
Financial Expenses	3.4	--	--	--	--	100.0	3.4	--	--	--	--
Bank Interest & Charges	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Professional Fees	0.9	--	--	--	--	53.5	1.7	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	4.7	--	--	--	--	100.0	4.7	--	--	--	--
Advertising	0.6	--	--	--	--	51.7	1.1	--	--	--	--
Supplies	2.9	--	--	--	--	95.6	3.0	--	--	--	--
Delivery	0.3	--	--	--	--	78.2	0.4	--	--	--	--
Fuel Expense	0.9	--	--	--	--	71.2	1.2	--	--	--	--
Other Expenses	6.6	--	--	--	--	93.0	7.1	--	--	--	--
Profit (loss)	-1.9	--	--	--	--	100.0	-1.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6582 - Gift, Novelty and Souvenir Stores
Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as: retail carvings and artcraft, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft decoupage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handicraft macrame, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery, and retail souvenirs.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	22	--	--	--	--
Businesses in sample	16				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	6	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	26	--	--	--	--
Other Current Assets	3	--	--	--	--
Total Current Assets	37	--	--	--	--
Fixed Assets	47	--	--	--	--
Less: Accum. Dep. on Fixed Assets	25	--	--	--	--
Other Assets	4	--	--	--	--
Total Assets	**63**	--	--	--	--
Liabilities and Equity					
Current Loans	6	--	--	--	--
Other Current Liabilities	6	--	--	--	--
Total Current Liabilities	12	--	--	--	--
Mortgages Payable	6	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	24	--	--	--	--
Total Liabilities	**43**	--	--	--	--
Total Equity	**20**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	22	--	--	--	--
Businesses in sample	16				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	8.1	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	1.1	--	--	--	--
Interest Coverage ratio (times)	..	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value ($000's)	(1)	-	-	-	-
High sales value ($000's)	(1)	-	-	-	-
			Average ($000's)		
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Gift, Novelty and Souvenir Stores (SIC 6582)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**54**	**1,061**	**109**	**11**	**4**
less than 20	50	657	68	9	3
20 - 99	3	X	41	1	1
100 - 499	X	X	-	1	-
500 and over	-	-	-	-	-
1985					
Total	**54**	**1,800**	**158**	**10**	...
less than 20	50	1,140	101	10	
20 - 99	3	X	55	-	
100 - 499	-	-	-	-	
500 and over	X	X	2	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**33**	-	-	-	-
Total Sales $	3,307	-	-	-	-
Total Expense $	3,093	-	-	-	-
Net Profit (loss) $	214	-	-	-	-
Businesses reporting a profit (No.)	**29**	-	-	-	-
Total Sales $	2,696	-	-	-	-
Total Expense $	2,453	-	-	-	-
Net Profit $	243	-	-	-	-
Businesses reporting loss (No.)	**4**	-	-	-	-
Total Sales $	611	-	-	-	-
Total Expense $	640	-	-	-	-
Net Loss $	-29	-	-	-	-
	1983				
All Businesses (No.)	**18**	-	-	-	-
Total Sales $	2,318	-	-	-	-
Total Expense $	2,086	-	-	-	-
Net Profit (loss) $	232	-	-	-	-
Businesses reporting a profit (No.)	**15**	-	-	-	-
Total Sales $	1,904	-	-	-	-
Total Expense $	1,652	-	-	-	-
Net Profit $	252	-	-	-	-
Businesses reporting a loss (No.)	**3**	-	-	-	-
Total Sales $	414	-	-	-	-
Total Expense $	434	-	-	-	-
Net Loss $	-20	-	-	-	-
	1984				
All Businesses (No.)	**86**	**20**	**17**	**22**	**27**
Total Sales $	9,017	381	398	1,261	6,977
Total Expense $	8,158	220	700	1,090	6,148
Net Profit (loss) $	859	161	-302	171	829
Businesses reporting a profit (No.)	**66**	**17**	-	**22**	**27**
Total Sales $	8,574	336	-	1,261	6,977
Total Expense $	7,411	173	-	1,090	6,148
Net Profit $	1,163	163	-	171	829
Businesses reporting a loss (No.)	**20**	**3**	**17**	-	-
Total Sales $	443	45	398	-	-
Total Expense $	747	47	700	-	-
Net Loss $	-304	-2	-302	-	-
	1985				
All Businesses (No.)	**21**	**3**	**6**	**7**	**5**
Total Sales $	1,181	31	74	214	862
Total Expense $	1,054	36	76	177	765
Net Profit (loss) $	127	-5	-2	37	97
Businesses reporting a profit (No.)	**14**	-	**3**	**6**	**4**
Total Sales $	1,000	-	41	159	800
Total Expense $	855	-	40	121	694
Net Profit $	145	-	1	38	106
Businesses reporting a loss (No.)	**7**	**3**	**3**	**1**	**1**
Total Sales $	181	31	33	55	62
Total Expense $	199	36	36	56	71
Net Loss $	-18	-5	-3	-1	-9

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island. Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	99	24	25	25	25
Businesses in sample	85				
Low sales value ($000's)	(1)	(1)	39	76	142
High sales value ($000's)	(1)	39	76	142	(1)

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	**48.8**	**54.0**	**46.6**	**41.7**	**52.8**	**100.0**	**48.8**	**54.0**	**46.6**	**41.7**	**52.8**
Mortgage Interest	3.2	...	..	..	...	12.3	26.3	...	..	...	...
Depreciation	12.9	13.8	12.3	10.8	14.7	90.0	14.3	15.8	14.7	11.7	15.3
Repairs & Maintenance	8.2	10.3	6.7	6.2	9.7	86.7	9.5	11.2	7.7	6.7	12.8
Heat, Light & Telephone	9.9	11.0	11.4	10.1	7.2	74.5	13.3	15.5	15.1	11.0	12.0
Business & Property Tax	10.4	10.5	7.8	11.7	11.5	90.0	11.5	12.1	8.8	12.8	12.5
Insurance	2.8	3.7	2.7	2.6	2.1	88.7	3.1	4.0	3.3	2.6	2.6
Rent	1.4	...	...	..	...	5.0	27.4	...	...	-	..
Personnel Expenses	**8.7**	**10.7**	**8.2**	**10.0**	**6.2**	**50.5**	**17.3**	**25.7**	**13.8**	**19.2**	**12.8**
Financial Expenses	**22.1**	**27.4**	**19.3**	**20.6**	**21.2**	**95.8**	**23.0**	**27.4**	**20.1**	**20.6**	**24.3**
Bank Interest & Charges	20.0	24.5	17.1	18.8	19.8	79.3	25.2	25.5	20.5	27.6	28.1
Professional Fees	2.1	2.9	2.3	1.8	1.4	82.7	2.5	3.4	3.0	2.0	1.9
Other Expenses	**11.9**	**10.6**	**9.7**	**17.0**	**10.2**	**93.0**	**12.8**	**12.1**	**10.1**	**17.7**	**11.1**
Profit (loss)	**8.0**	**-2.7**	**14.2**	**10.7**	**9.3**	**98.0**	**8.2**	**-2.9**	**14.8**	**10.7**	**9.3**
Total	**100.0**	**100.0**	**98.0**	**100.0**	**100.0**	**100.0**	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 751 - Operators of Buildings and Dwellings
Businesses primarily engaged in the operating or in owning and operating buildings and dwellings.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	99	24	25	25	25
Businesses in sample	85				
Low sales value ($000's)	(1)	(1)	39	76	142
High sales value ($000's)	(1)	39	76	142	(1)
			Average ($000's)		
Assets					
Cash	27	4	3	19	81
Accounts and Notes Receivable	19	4	9	7	56
Inventory	3	-	6	3	3
Other Current Assets	46	1	1	12	164
Total Current Assets	95	10	19	41	303
Fixed Assets	849	120	244	362	2,601
Less: Accum. Dep. on Fixed Assets	208	31	42	109	636
Other Assets	32	14	4	1	107
Total Assets	**768**	**114**	**225**	**296**	**2,376**
Liabilities and Equity					
Current Loans	12	6	8	9	22
Other Current Liabilities	59	9	25	16	182
Total Current Liabilities	71	15	34	26	204
Mortgages Payable	349	37	89	117	1,124
Long Term Debt	17	1	12	-	52
Other Liabilities	135	39	57	114	323
Total Liabilities	**572**	**92**	**192**	**257**	**1,703**
Total Equity	**196**	**22**	**33**	**39**	**673**

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	99	24	25	25	25
Businesses in sample	85				
Low sales value ($000's)	(1)	(1)	39	76	142
High sales value ($000's)	(1)	39	76	142	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	2.0	2.4	1.3	2.5	1.8
Leverage Ratios					
Debt/Equity ratio (times)	-43.2	0.6	-218.3	17.6	10.4
Interest Coverage ratio (times)	4.1	1.4	5.5	..	9.3
Debt ratio (times)	0.9	1.0	0.9	0.8	0.7

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Operators of Buildings and Dwellings (SIC 751)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	72	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	50	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	2	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	4	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	**56**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	11	--	--	--	--
Payment of Dividends	12	--	--	--	--
Repayment of Long Term Debt	11	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	5	--	--	--	--
Repayment of Adv. From Owners and Affil.	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	**42**	--	--	--	--
Increase (Decrease) in Net Working Capital	**14**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**54**	**1,698**	**103**	**12**	**7**
less than 20	52	1,487	92	11	7
20 - 99	-	-	-	-	-
100 - 499	X	X	5	1	-
500 and over	X	X	6	-	-
1985					
Total	**59**	**2,106**	**128**	**9**	...
less than 20	57	1,773	109	8	
20 - 99	X	X	13	1	
100 - 499	-	-	-	-	
500 and over	X	X	6	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. **Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**
Prince Edward Island, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**92**	**21**	**24**	**23**	**24**
Total Sales $	13,879	330	672	1,692	11,185
Total Expense $	13,626	379	703	1,689	10,855
Net Profit (loss) $	253	-49	-31	3	330
Businesses reporting a profit (No.)	**35**	**4**	**17**	**6**	**8**
Total Sales $	7,483	56	436	445	6,546
Total Expense $	5,944	28	389	259	5,268
Net Profit $	1,539	28	47	186	1,278
Businesses reporting loss (No.)	**57**	**17**	**7**	**17**	**16**
Total Sales $	6,396	274	236	1,247	4,639
Total Expense $	7,682	351	314	1,430	5,587
Net Loss $	-1,286	-77	-78	-183	-948
	1983				
All Businesses (No.)	**82**	**20**	**21**	**20**	**21**
Total Sales $	14,234	256	647	1,831	11,500
Total Expense $	14,842	269	798	1,839	11,936
Net Profit (loss) $	-608	-13	-151	-8	-436
Businesses reporting a profit (No.)	**42**	**12**	**10**	**10**	**9**
Total Sales $	6,959	152	326	901	5,580
Total Expense $	5,873	117	253	702	4,801
Net Profit $	1,086	35	73	199	779
Businesses reporting a loss (No.)	**40**	**8**	**10**	**10**	**12**
Total Sales $	7,275	104	321	930	5,920
Total Expense $	8,969	152	545	1,137	7,135
Net Loss $	-1,694	-48	-224	-207	-1,215
	1984				
All Businesses (No.)	**91**	**10**	**21**	**31**	**29**
Total Sales $	22,723	134	1,124	3,257	18,208
Total Expense $	20,590	136	981	3,188	16,285
Net Profit (loss) $	2,133	-2	143	69	1,923
Businesses reporting a profit (No.)	**71**	**1**	**14**	**31**	**25**
Total Sales $	15,782	16	663	3,257	11,846
Total Expense $	11,279	14	509	3,188	7,568
Net Profit $	4,503	2	154	69	4,278
Businesses reporting a loss (No.)	**20**	**9**	**7**	**-**	**4**
Total Sales $	6,941	118	461	-	6,362
Total Expense $	9,311	122	472	-	8,717
Net Loss $	-2,370	-4	-11	-	-2,355
	1985				
All Businesses (No.)	**75**	**3**	**19**	**18**	**35**
Total Sales $	14,914	62	844	1,575	12,433
Total Expense $	9,108	50	537	348	8,173
Net Profit (loss) $	5,806	12	307	1,227	4,260
Businesses reporting a profit (No.)	**75**	**3**	**19**	**18**	**35**
Total Sales $	14,914	62	844	1,575	12,433
Total Expense $	9,108	50	537	348	8,173
Net Profit $	5,806	12	307	1,227	4,260
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	46	11	11	12	12
Businesses in sample	20				
Low sales value ($000's)	(1)	(1)	25	58	184
High sales value ($000's)	(1)	25	58	184	(1)

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	**45.6**	**68.7**	**38.5**	**41.3**	**52.0**	**100.0**	**45.6**	**68.7**	**38.5**	**41.3**	**52.0**
Mortgage Interest	0.9	...	...	...	...	3.5	26.6	-	-	-	...
Depreciation	15.6	5.9	18.1	8.0	18.2	97.8	16.0	5.9	18.1	9.1	18.2
Repairs & Maintenance	5.6	10.6	4.9	6.0	5.4	94.3	6.0	10.6	4.9	6.0	6.4
Heat, Light & Telephone	8.6	27.2	1.0	19.3	8.8	50.6	16.9	40.8	9.2	25.8	10.5
Business & Property Tax	11.3	18.9	11.3	5.9	12.5	93.5	12.1	18.9	11.9	6.8	13.4
Insurance	2.7	6.1	3.3	2.0	1.7	94.3	2.9	6.1	3.3	2.0	2.0
Rent	0.9	...	...	...	...	2.2	42.7	-	-	-	...
Personnel Expenses	**5.4**	...	...	...	...	**44.1**	**12.1**	...	...	...	...
Financial Expenses	**10.1**	**22.0**	**2.3**	**32.4**	**6.1**	**96.5**	**10.5**	**22.0**	**2.3**	**32.4**	**6.8**
Bank Interest & Charges	8.0	18.7	0.6	30.2	3.7	36.9	21.7	18.7	6.2	30.2	14.7
Professional Fees	2.1	3.3	1.7	2.2	2.4	92.2	2.3	3.3	1.7	3.0	2.7
Other Expenses	**15.9**	**2.8**	**23.9**	**5.1**	**14.1**	**97.8**	**16.2**	**2.8**	**23.9**	**5.1**	**15.0**
Profit (loss)	**23.0**	**-5.8**	**33.2**	**12.7**	**21.3**	**100.0**	**23.0**	**-5.8**	**33.2**	**12.7**	**21.3**
Total	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7512 - Operators of Non-Residential Buildings
Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as: arena operating, conference convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	46	11	11	12	12
Businesses in sample	20				
Low sales value ($000's)	(1)	(1)	25	58	184
High sales value ($000's)	(1)	25	58	184	(1)
			Average ($000's)		
Assets					
Cash	34	7	7	21	77
Accounts and Notes Receivable	36	-	-	29	89
Inventory	2	-	-	1	4
Other Current Assets	29	-	-	12	79
Total Current Assets	101	7	7	64	249
Fixed Assets	894	104	179	387	2,156
Less: Accum. Dep. on Fixed Assets	172	38	66	106	357
Other Assets	26	1	1	3	71
Total Assets	**848**	**74**	**121**	**348**	**2,119**
Liabilities and Equity					
Current Loans	7	12	4	24	-
Other Current Liabilities	43	8	1	51	95
Total Current Liabilities	50	21	6	75	95
Mortgages Payable	169	25	-	122	422
Long Term Debt	7	-	-	38	-
Other Liabilities	125	39	98	90	191
Total Liabilities	**350**	**85**	**104**	**326**	**708**
Total Equity	**498**	**-11**	**17**	**22**	**1,411**

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	46	11	11	12	12
Businesses in sample	20				
Low sales value ($000's)	(1)	(1)	25	58	184
High sales value ($000's)	(1)	25	58	184	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	1.9	1.0	1.3	1.1	3.4
Leverage Ratios					
Debt.Equity ratio (times)	32.1	-5.3	8.0	159.1	0.9
Interest Coverage ratio (times)	1.9	0.8	5.0	1.7	1.6
Debt ratio (times)	0.7	0.9	0.9	0.9	0.2

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Operators of Non-Residential Buildings (SIC 7512)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	31	--	--	--	--
Businesses in sample	3				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	61	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	3	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	**64**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	21	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	9	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Applications	-	--	--	--	--
Total	**36**	--	--	--	--
Increase (Decrease) in Net Working Capital	**28**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**54**	**1,698**	**103**	**12**	**7**
less than 20	52	1,487	92	11	7
20 - 99	-	-	-	-	-
100 - 499	X	X	5	1	-
500 and over	X	X	6	-	-
1985					
Total	**59**	**2,106**	**128**	**9**	...
less than 20	57	1,773	109	8	
20 - 99	X	X	13	1	
100 - 499	-	-	-	-	
500 and over	X	X	6	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. **Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**
Prince Edward Island, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**20**	**4**	**5**	**5**	**6**
Total Sales $	3.343	78	174	504	2.587
Total Expense $	3.023	94	236	747	1.946
Net Profit (loss) $	320	-16	-62	-243	641
Businesses reporting a profit (No.)	**5**	-	**1**	**1**	**3**
Total Sales $	1 680	-	35	83	1.562
Total Expense $	778	-	19	78	681
Net Profit $	902	-	16	5	881
Businesses reporting loss (No.)	**15**	**4**	**4**	**4**	**3**
Total Sales $	1 663	78	139	421	1 025
Total Expense $	2.245	94	217	669	1 265
Net Loss $	-582	-16	-78	-248	-240
	1983				
All Businesses (No.)	**17**	**4**	**4**	**4**	**5**
Total Sales $	4.910	50	164	427	4.269
Total Expense $	5.365	84	324	404	4.553
Net Profit (loss) $	-455	-34	-160	23	-284
Businesses reporting a profit (No.)	**5**	**1**	**1**	**2**	**1**
Total Sales $	2.041	13	26	182	1.820
Total Expense $	1.795	10	20	134	1.631
Net Profit $	246	3	6	48	189
Businesses reporting a loss (No.)	**12**	**3**	**3**	**2**	**4**
Total Sales $	2.869	37	138	245	2.449
Total Expense $	3.570	74	304	270	2.922
Net Loss $	-701	-37	-166	-25	-473
	1984				
All Businesses (No.)	**8**	-	-	-	-
Total Sales $	10.188	-	-	-	-
Total Expense $	12.060	-	-	-	-
Net Profit (loss) $	-1.872	-	-	-	-
Businesses reporting a profit (No.)	**3**	-	-	-	-
Total Sales $	3.826	-	-	-	-
Total Expense $	3.343	-	-	-	-
Net Profit $	483	-	-	-	-
Businesses reporting a loss (No.)	**5**	-	-	-	-
Total Sales $	6 362	-	-	-	-
Total Expense $	8.717	-	-	-	-
Net Loss $	-2.355	-	-	-	-
	1985				
All Businesses (No.)	**31**	-	-	-	-
Total Sales $	5.922	-	-	-	-
Total Expense $	4.846	-	-	-	-
Net Profit (loss) $	1.076	-	-	-	-
Businesses reporting a profit (No.)	**31**	-	-	-	-
Total Sales $	5.922	-	-	-	-
Total Expense $	4.846	-	-	-	-
Net Profit $	1.076	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	72	18	18	18	18
Businesses in sample	34				
Low sales value ($000's)	(1)	(1)	30	44	248
High sales value ($000's)	(1)	30	44	248	(1)

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	7.9	5.2	4.0	13.6	9.0	72.0	11.0	5.2	30.7	13.6	9.0
Mortgage Interest	-					1.4	0.3	-	-	-	...
Depreciation	2.3	1.6	0.9	3.6	3.2	69.2	3.3	1.8	7.2	3.8	3.2
Repairs & Maintenance	0.6	0.3	0.6	0.8	0.6	52.6	1.1	0.4	14.4	1.6	0.6
Heat, Light & Telephone	2.1	0.5	0.9	4.0	2.8	56.6	3.7	2.9	6.8	4.3	2.8
Business & Property Tax	0.4	0.6	0.4	0.3	0.5	51.3	0.8	0.7	4.5	0.6	0.6
Insurance	0.6	1.0	0.1	1.1	0.5	62.3	1.0	1.1	1.6	1.6	0.5
Rent	1.9	1.2	1.0	3.8	1.4	62.3	3.0	1.3	11.7	4.6	1.6
Personnel Expenses	42.6	9.1	51.0	53.6	43.5	84.6	50.4	55.1	51.0	56.7	43.5
Financial Expenses	2.3	1.3	0.8	3.1	3.8	98.6	2.3	1.3	0.8	3.3	3.8
Bank Interest & Charges	1.3	0.8	0.6	2.2	1.8	97.2	1.4	0.8	0.6	2.4	1.9
Professional Fees	0.9	0.5	0.2	0.9	2.0	66.5	1.4	0.6	2.9	1.0	2.0
Other Expenses	29.3	50.2	19.7	21.2	35.3	100.0	29.3	50.2	19.7	21.2	35.3
Profit (loss)	17.9	34.1	24.5	8.5	8.4	95.9	18.7	34.1	25.6	9.5	8.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7611 - Insurance and Real Estate Agencies
Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as: real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	72	18	18	18	18
Businesses in sample	34				
Low sales value ($000's)	(1)	(1)	30	44	248
High sales value ($000's)	(1)	30	44	248	(1)
			Average ($000's)		
Assets					
Cash	24	1	-	21	73
Accounts and Notes Receivable	13	-	-	21	31
Inventory	3	-	-	2	8
Other Current Assets	24	-	-	4	89
Total Current Assets	65	1	1	48	201
Fixed Assets	54	1	4	32	169
Less: Accum. Dep. on Fixed Assets	17	-	2	13	52
Other Assets	46	3	-	31	142
Total Assets	**147**	**5**	**4**	**98**	**460**
Liabilities and Equity					
Current Loans	7	-	-	7	21
Other Current Liabilities	47	1	1	52	128
Total Current Liabilities	54	1	1	59	149
Mortgages Payable	17	-	-	2	63
Long Term Debt	2	-	-	1	5
Other Liabilities	35	2	3	8	121
Total Liabilities	**108**	**3**	**4**	**71**	**337**
Total Equity	**39**	**2**	**-1**	**27**	**123**

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	72	18	18	18	18
Businesses in sample	34				
Low sales value ($000's)	(1)	(1)	30	44	248
High sales value ($000's)	(1)	30	44	248	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	1.3	1.0	0.6	1.1	1.6
Leverage Ratios					
Debt/Equity ratio (times)	-0.2	1.0	7.5	0.4	-2.2
Interest Coverage ratio (times)	34.7	52.3	59.7	13.2	10.6
Debt ratio (times)	0.8	0.4	1.0	0.9	0.7

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Insurance and Real Estate Agencies (SIC 7611)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	19	--	--	--	--
Businesses in sample	3				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	49	--	--	--	--
Sale of Fixed Assets	14	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	9	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	14	--	--	--	--
Total	**86**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	5	--	--	--	--
Payment of Dividends	21	--	--	--	--
Repayment of Long Term Debt	14	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	12	--	--	--	--
Repayment of Adv. From Owners and Affil.	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Applications	-	--	--	--	--
Total	**59**	--	--	--	--
Increase (Decrease) in Net Working Capital	**26**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Insurance and Real Estate Agencies (SIC 7611)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**45**	**2,279**	**154**	**10**	**7**
less than 20	40	1,736	119	9	6
20 - 99	X	X	30	1	-
100 - 499	X	X	1	-	-
500 and over	X	X	4	-	1
1985					
Total	**52**	**4,316**	**199**	**6**	...
less than 20	43	2,463	114	5	
20 - 99	4	1,492	69	-	
100 - 499	3	X	9	1	
500 and over	X	X	7	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**44**	**10**	**11**	**11**	**12**
Total Sales $	7,370	204	546	1,501	5,119
Total Expense $	6,525	139	369	1,286	4,731
Net Profit (loss) $	845	65	177	215	388
Businesses reporting a profit (No.)	**36**	**8**	**9**	**10**	**9**
Total Sales $	6,166	176	436	1,366	4,188
Total Expense $	5,107	76	157	1,139	3,735
Net Profit $	1,059	100	279	227	453
Businesses reporting loss (No.)	**8**	**2**	**2**	**1**	**3**
Total Sales $	1,204	28	110	135	931
Total Expense $	1,418	63	212	147	996
Net Loss $	-214	-35	-102	-12	-65
	1983				
All Businesses (No.)	**68**	**17**	**17**	**16**	**18**
Total Sales $	8,680	251	559	1,012	6,858
Total Expense $	7,486	183	341	824	6,138
Net Profit (loss) $	1,194	68	218	188	720
Businesses reporting a profit (No.)	**55**	**14**	**15**	**14**	**12**
Total Sales $	5,973	212	496	881	4,384
Total Expense $	4,483	115	275	686	3,407
Net Profit $	1,490	97	221	195	977
Businesses reporting a loss (No.)	**13**	**3**	**2**	**2**	**6**
Total Sales $	2,707	39	63	131	2,474
Total Expense $	3,003	68	66	138	2,731
Net Loss $	-296	-29	-3	-7	-257
	1984				
All Businesses (No.)	**71**	**15**	**17**	**16**	**23**
Total Sales $	8,875	376	852	1,511	6,136
Total Expense $	6,779	346	398	1,430	4,605
Net Profit (loss) $	2,096	30	454	81	1,531
Businesses reporting a profit (No.)	**71**	**15**	**17**	**16**	**23**
Total Sales $	8,875	376	852	1,511	6,136
Total Expense $	6,779	346	398	1,430	4,605
Net Profit $	2,096	30	454	81	1,531
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1985				
All Businesses (No.)	**56**	-	-	-	-
Total Sales $	9,031	-	-	-	-
Total Expense $	7,825	-	-	-	-
Net Profit (loss) $	1,206	-	-	-	-
Businesses reporting a profit (No.)	**56**	-	-	-	-
Total Sales $	9,031	-	-	-	-
Total Expense $	7,825	-	-	-	-
Net Profit $	1,206	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	19	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	16.9	--	--	--	--	100.0	16.9	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	6.6	--	--	--	--	100.0	6.6	--	--	--	--
Repairs & Maintenance	0.3	--	--	--	--	5.1	6.8	--	--	--	--
Heat, Light & Telephone	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Business & Property Tax	-	--	--	--	--	-	-	--	--	--	--
Insurance	0.1	--	--	--	--	15.4	0.8	--	--	--	--
Rent	5.8	--	--	--	--	100.0	5.8	--	--	--	--
Personnel Expenses	48.0	--	--	--	--	100.0	48.0	--	--	--	--
Financial Expenses	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Bank Interest & Charges	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Professional Fees	1.2	--	--	--	--	94.9	1.3	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	8.2	--	--	--	--	100.0	8.2	--	--	--	--
Advertising	2.4	--	--	--	--	94.9	2.5	--	--	--	--
Supplies	2.5	--	--	--	--	100.0	2.5	--	--	--	--
Delivery	3.3	--	--	--	--	84.6	3.9	--	--	--	--
Other Expenses	26.5	--	--	--	--	94.9	27.9	--	--	--	--
Profit (loss)	-1.9	--	--	--	--	100.0	-1.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7721 - Computer Services
Businesses primarily engaged in providing computer facilities on a rental, leasing or time sharing basis and such activities as programming, planning and systems work.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island. Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	19	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	-	--	--	--	--
Accounts and Notes Receivable	9	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	10	--	--	--	--
Fixed Assets	26	--	--	--	--
Less: Accum. Dep. on Fixed Assets	8	--	--	--	--
Other Assets	1	--	--	--	--
Total Assets	**29**	--	--	--	--
Liabilities and Equity					
Current Loans	11	--	--	--	--
Other Current Liabilities	8	--	--	--	--
Total Current Liabilities	20	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	14	--	--	--	--
Total Liabilities	**35**	--	--	--	--
Total Equity	**-6**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island. Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	19	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	0.4	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-3.9	--	--	--	--
Interest Coverage ratio (times)	..	--	--	--	--
Debt ratio (times)	1.2	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Computer Services (SIC 7721)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	18	--	--	--	--
Businesses in sample	1				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	**X**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	**X**	--	--	--	--
Increase (Decrease) in Net Working Capital	**X**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Computer Services (SIC 7721)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**3**	**187**	**14**	**2**	**2**
less than 20	X	X	6	2	2
20 - 99	-	-	-	-	-
100 - 499	X	X	8	-	-
500 and over	-	-	-	-	-
1985					
Total	**6**	**202**	**9**	**2**	...
less than 20	5	X	6	2	
20 - 99	X	X	3	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	3	-	-	-	-
Total Sales $	295	-	-	-	-
Total Expense $	268	-	-	-	-
Net Profit (loss) $	27	-	-	-	-
Businesses reporting a profit (No.)	3	-	-	-	-
Total Sales $	295	-	-	-	-
Total Expense $	268	-	-	-	-
Net Profit $	27	-	-	-	-
Businesses reporting loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1983				
All Businesses (No.)	4	-	-	-	-
Total Sales $	823	-	-	-	-
Total Expense $	713	-	-	-	-
Net Profit (loss) $	110	-	-	-	-
Businesses reporting a profit (No.)	2	-	-	-	-
Total Sales $	609	-	-	-	-
Total Expense $	454	-	-	-	-
Net Profit $	155	-	-	-	-
Businesses reporting a loss (No.)	2	-	-	-	-
Total Sales $	214	-	-	-	-
Total Expense $	259	-	-	-	-
Net Loss $	-45	-	-	-	-
	1984				
All Businesses (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Profit (loss) $	-	-	-	-	-
Businesses reporting a profit (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Profit $	-	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1985				
All Businesses (No.)	19	-	-	-	-
Total Sales $	1,575	-	-	-	-
Total Expense $	1,612	-	-	-	-
Net Profit (loss) $	-37	-	-	-	-
Businesses reporting a profit (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Profit $	-	-	-	-	-
Businesses reporting a loss (No.)	19	-	-	-	-
Total Sales $	1,575	-	-	-	-
Total Expense $	1,612	-	-	-	-
Net Loss $	-37	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	46	--	--	--	--
Businesses in sample	14				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	13.2	--	--	--	--	97.9	13.4	--	--	--	--
Mortgage Interest	0.3	--	--	--	--	29.6	1.0	--	--	--	--
Depreciation	2.6	--	--	--	--	46.7	5.5	--	--	--	--
Repairs & Maintenance	2.6	--	--	--	--	40.3	6.5	--	--	--	--
Heat, Light & Telephone	3.6	--	--	--	--	93.6	3.8	--	--	--	--
Business & Property Tax	0.9	--	--	--	--	31.7	3.0	--	--	--	--
Insurance	0.3	--	--	--	--	49.0	0.7	--	--	--	--
Rent	2.8	--	--	--	--	48.9	5.8	--	--	--	--
Personnel Expenses	53.0	--	--	--	--	100.0	53.0	--	--	--	--
Financial Expenses	7.0	--	--	--	--	100.0	7.0	--	--	--	--
Bank Interest & Charges	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Professional Fees	4.4	--	--	--	--	59.7	7.4	--	--	--	--
Franchise Fees	0.1	--	--	--	--	2.1	4.6	--	--	--	--
Sales and Admin. Expenses	8.8	--	--	--	--	97.9	9.0	--	--	--	--
Advertising	0.7	--	--	--	--	17.2	3.8	--	--	--	--
Supplies	8.0	--	--	--	--	97.9	8.1	--	--	--	--
Delivery	0.2	--	--	--	--	15.1	1.2	--	--	--	--
Other Expenses	7.3	--	--	--	--	57.5	12.8	--	--	--	--
Profit (loss)	10.7	--	--	--	--	59.7	18.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7771 - Management Consulting Services
Businesses primarily engaged in providing business and management consulting services such as: business management consulting services, customs consultants, financial management consultants, manager development consultants, organization management consultants, personnel management consultants and tariff and customs consultants.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island. Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	46	--	--	--	--
Businesses in sample	14				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	17	--	--	--	--
Accounts and Notes Receivable	20	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	10	--	--	--	--
Total Current Assets	47	--	--	--	--
Fixed Assets	123	--	--	--	--
Less Accum. Dep. on Fixed Assets	25	--	--	--	--
Other Assets	27	--	--	--	--
Total Assets	**172**	--	--	--	--
Liabilities and Equity					
Current Loans	22	--	--	--	--
Other Current Liabilities	49	--	--	--	--
Total Current Liabilities	72	--	--	--	--
Mortgages Payable	57	--	--	--	--
Long Term Debt	2	--	--	--	--
Other Liabilities	17	--	--	--	--
Total Liabilities	**148**	--	--	--	--
Total Equity	**24**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island. Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	46	--	--	--	--
Businesses in sample	14				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	1.1	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	23.7	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Management Consulting Services (SIC 7771)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	16	--	--	--	--
Businesses in sample	1				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	**X**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	**X**	--	--	--	--
Increase (Decrease) in Net Working Capital	**X**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**29**	**1,410**	**79**	**8**	**1**
less than 20	24	740	42	6	1
20 - 99	4	X	31	2	-
100 - 499	-	-	-	-	-
500 and over	X	X	6	-	-
1985					
Total	**26**	**2,021**	**106**	**3**	...
less than 20	21	1,253	66	3	
20 - 99	X	X	25	-	
100 - 499	X	X	6	-	
500 and over	X	X	9	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island. Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**28**	**6**	**3**	**12**	**7**
Total Sales $	3,765	154	111	715	2,785
Total Expense $	3,918	105	67	479	3,267
Net Profit (loss) $	-153	49	44	236	-482
Businesses reporting a profit (No.)	**23**	**3**	**3**	**12**	**5**
Total Sales $	2,423	77	111	715	1,520
Total Expense $	1,917	23	67	479	1,348
Net Profit $	506	54	44	236	172
Businesses reporting loss (No.)	**5**	**3**	-	-	**2**
Total Sales $	1,342	77	-	-	1,265
Total Expense $	2,001	82	-	-	1,919
Net Loss $	-659	-5	-	-	-654
	1983				
All Businesses (No.)	**17**	**4**	**4**	**4**	**5**
Total Sales $	3,573	63	180	360	2,970
Total Expense $	3,553	68	176	353	2,956
Net Profit (loss) $	20	-5	4	7	14
Businesses reporting a profit (No.)	**11**	**1**	**3**	**4**	**3**
Total Sales $	2,789	18	136	360	2,275
Total Expense $	2,493	13	123	353	2,004
Net Profit $	296	5	13	7	271
Businesses reporting a loss (No.)	**6**	**3**	**1**	-	**2**
Total Sales $	784	45	44	-	695
Total Expense $	1,060	55	53	-	952
Net Loss $	-276	-10	-9	-	-257
	1984				
All Businesses (No.)	**26**	-	-	-	-
Total Sales $	3,092	-	-	-	-
Total Expense $	2,971	-	-	-	-
Net Profit (loss) $	121	-	-	-	-
Businesses reporting a profit (No.)	**26**	-	-	-	-
Total Sales $	3,092	-	-	-	-
Total Expense $	2,971	-	-	-	-
Net Profit $	121	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1985				
All Businesses (No.)	**40**	-	-	-	-
Total Sales $	4,939	-	-	-	-
Total Expense $	3,510	-	-	-	-
Net Profit (loss) $	1,429	-	-	-	-
Businesses reporting a profit (No.)	**40**	-	-	-	-
Total Sales $	4,939	-	-	-	-
Total Expense $	3,510	-	-	-	-
Net Profit $	1,429	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	92	--	--	--	--
Businesses in sample	32				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	47.5	--	--	--	--	100.0	47.5	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	19.4	--	--	--	--	98.9	19.6	--	--	--	--
Repairs & Maintenance	5.5	--	--	--	--	100.0	5.5	--	--	--	--
Heat, Light & Telephone	14.9	--	--	--	--	100.0	14.9	--	--	--	--
Business & Property Tax	4.5	--	--	--	--	96.1	4.7	--	--	--	--
Insurance	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Rent	0.2	--	--	--	--	2.8	6.1	--	--	--	--
Personnel Expenses	17.7	--	--	--	--	75.5	23.5	--	--	--	--
Financial Expenses	35.4	--	--	--	--	100.0	35.4	--	--	--	--
Bank Interest & Charges	33.7	--	--	--	--	100.0	33.7	--	--	--	--
Professional Fees	1.7	--	--	--	--	74.4	2.3	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	4.2	--	--	--	--	100.0	4.2	--	--	--	--
Advertising	0.8	--	--	--	--	93.5	0.9	--	--	--	--
Supplies	2.6	--	--	--	--	75.5	3.4	--	--	--	--
Delivery	0.4	--	--	--	--	38.3	1.1	--	--	--	--
Laundry & Cleaning Expenses	0.4	--	--	--	--	18.0	2.3	--	--	--	--
Other Expenses	18.6	--	--	--	--	100.0	18.6	--	--	--	--
Profit (loss)	-23.6	--	--	--	--	75.5	-31.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9111 & 9112 - Motels, Hotels and Motor Hotels
Businesses primarily engaged in providing short term accommodation to the public, with or without food, beverage and other services. Those firms with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	92	--	--	--	--
Businesses in sample	32				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	12	--	--	--	--
Accounts and Notes Receivable	6	--	--	--	--
Inventory	1	--	--	--	--
Other Current Assets	7	--	--	--	--
Total Current Assets	25	--	--	--	--
Fixed Assets	224	--	--	--	--
Less: Accum. Dep. on Fixed Assets	45	--	--	--	--
Other Assets	12	--	--	--	--
Total Assets	**216**	--	--	--	--
Liabilities and Equity					
Current Loans	3	--	--	--	--
Other Current Liabilities	18	--	--	--	--
Total Current Liabilities	20	--	--	--	--
Mortgages Payable	70	--	--	--	--
Long Term Debt	4	--	--	--	--
Other Liabilities	91	--	--	--	--
Total Liabilities	**185**	--	--	--	--
Total Equity	**31**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	92	--	--	--	--
Businesses in sample	32				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	1.1	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-15.0	--	--	--	--
Interest Coverage ratio (times)	13.0	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3	--	--	--	--
Businesses in sample	1				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	**X**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	**X**	--	--	--	--
Increase (Decrease) in Net Working Capital	**X**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**104**	**6,433**	**1,082**	**17**	**13**
less than 20	85	1,577	265	13	11
20 - 99	14	2,691	453	2	-
100 - 499	3	X	201	1	2
500 and over	X	X	163	1	-
1985					
Total	**112**	**7,826**	**975**	**10**	...
less than 20	97	2,069	258	7	
20 - 99	11	3,663	456	1	
100 - 499	4	2,094	261	2	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. **Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**
Prince Edward Island, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%
	All $ values are expressed in thousands			
	1982			
All Businesses (No.)	**40**	**9**	**11**	**10**
Total Sales $	12,600	347	912	2,330
Total Expense $	12,921	303	845	2,320
Net Profit (loss) $	-321	44	67	10
Businesses reporting a profit (No.)	**24**	**8**	**9**	**3**
Total Sales $	4,816	311	687	654
Total Expense $	4,507	254	601	599
Net Profit $	309	57	86	55
Businesses reporting loss (No.)	**16**	**1**	**2**	**7**
Total Sales $	7,784	36	225	1,676
Total Expense $	8,414	49	244	1,721
Net Loss $	-630	-13	-19	-45
	1983			
All Businesses (No.)	**97**	**24**	**23**	**26**
Total Sales $	15,874	250	529	959
Total Expense $	15,091	51	540	873
Net Profit (loss) $	783	199	-11	86
Businesses reporting a profit (No.)	**61**	**24**	**1**	**17**
Total Sales $	12,591	250	17	517
Total Expense $	11,218	51	15	347
Net Profit $	1,373	199	2	170
Businesses reporting a loss (No.)	**36**	-	**22**	**9**
Total Sales $	3,283	-	512	442
Total Expense $	3,873	-	525	526
Net Loss $	-590	-	-13	-84
	1984			
All Businesses (No.)	**84**	**9**	**33**	**16**
Total Sales $	17,884	159	952	1,503
Total Expense $	16,983	122	615	1,100
Net Profit (loss) $	901	37	337	403
Businesses reporting a profit (No.)	**56**	**9**	**23**	**16**
Total Sales $	10,104	159	750	1,503
Total Expense $	8,960	122	392	1,100
Net Profit $	1,144	37	358	403
Businesses reporting a loss (No.)	**28**	-	**10**	-
Total Sales $	7,780	-	202	-
Total Expense $	8,023	-	223	-
Net Loss $	-243	-	-21	-
	1985			
All Businesses (No.)	**80**	**19**	**18**	**23**
Total Sales $	10,033	255	300	803
Total Expense $	9,734	548	300	607
Net Profit (loss) $	299	-293	-	196
Businesses reporting a profit (No.)	**57**	-	**18**	**21**
Total Sales $	7,311	-	300	756
Total Expense $	6,668	-	300	555
Net Profit $	643	-	-	201
Businesses reporting a loss (No.)	**23**	**19**	-	**2**
Total Sales $	2,722	255	-	47
Total Expense $	3,066	548	-	52
Net Loss $	-344	-293	-	-5

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 6. **Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**
Prince Edward Island, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**31**	**7**	**8**	**8**	**8**
Total Sales $	10,546	316	689	1,913	7,628
Total Expense $	10,912	274	647	1,831	8,160
Net Profit (loss) $	-366	42	42	82	-532
Businesses reporting a profit (No.)	**16**	**6**	**6**	**2**	**2**
Total Sales $	3,082	280	464	557	1,781
Total Expense $	2,820	225	403	432	1,760
Net Profit $	262	55	61	125	21
Businesses reporting loss (No.)	**15**	**1**	**2**	**6**	**6**
Total Sales $	7,464	36	225	1,356	5,847
Total Expense $	8,092	49	244	1,399	6,400
Net Loss $	-628	-13	-19	-43	-553
	1983				
All Businesses (No.)	**49**	-	-	-	-
Total Sales $	13,900	-	-	-	-
Total Expense $	13,439	-	-	-	-
Net Profit (loss) $	461	-	-	-	-
Businesses reporting a profit (No.)	**21**	-	-	-	-
Total Sales $	11,329	-	-	-	-
Total Expense $	10,332	-	-	-	-
Net Profit $	997	-	-	-	-
Businesses reporting a loss (No.)	**28**	-	-	-	-
Total Sales $	2,571	-	-	-	-
Total Expense $	3,107	-	-	-	-
Net Loss $	-536	-	-	-	-
	1984				
All Businesses (No.)	**58**	**12**	**16**	**12**	**18**
Total Sales $	17,353	330	1,375	2,436	13,212
Total Expense $	16,583	235	923	2,371	13,054
Net Profit (loss) $	770	95	452	65	158
Businesses reporting a profit (No.)	**39**	**12**	**16**	**3**	**8**
Total Sales $	9,775	330	1,375	378	7,692
Total Expense $	8,783	235	923	279	7,346
Net Profit $	992	95	452	99	346
Businesses reporting a loss (No.)	**19**	-	-	**9**	**10**
Total Sales $	7,578	-	-	2,058	5,520
Total Expense $	7,800	-	-	2,092	5,708
Net Loss $	-222	-	-	-34	-188
All Businesses (No.)	**80**	**19**	**18**	**23**	**20**
Total Sales $	10,033	255	300	803	8,675
Total Expense $	9,734	548	300	607	8,279
Net Profit (loss) $	299	-293	-	196	396
Businesses reporting a profit (No.)	**57**	-	**18**	**21**	**18**
Total Sales $	7,311	-	300	756	6,255
Total Expense $	6,668	-	300	555	5,813
Net Profit $	643	-	-	201	442
Businesses reporting a loss (No.)	**23**	**19**	-	**2**	**2**
Total Sales $	2,722	255	-	47	2,420
Total Expense $	3,066	548	-	52	2,466
Net Loss $	-344	-293	-	-5	-46

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	67	16	17	17	17
Businesses in sample	42				
Low sales value ($000's)	(1)	(1)	55	269	511
High sales value ($000's)	(1)	55	269	511	(1)

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	**47.5**	**52.6**	**48.7**	**44.5**	**45.4**	**100.0**	**47.5**	**52.6**	**48.7**	**44.5**	**45.4**
Occupancy Expenses	**13.7**	**14.7**	**15.7**	**13.6**	**10.6**	**100.0**	**13.7**	**14.7**	**15.7**	**13.6**	**10.6**
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.7	1.5	3.3	3.0	2.6	72.1	3.7	9.5	4.6	3.4	2.6
Repairs & Maintenance	1.5	2.7	1.2	1.2	1.3	98.5	1.5	2.9	1.2	1.2	1.3
Heat, Light & Telephone	4.3	4.8	4.4	4.0	4.3	90.6	4.8	4.8	6.2	4.0	4.3
Business & Property Tax	0.3	0.1	0.4	0.4	0.3	70.8	0.4	1.1	0.4	0.5	0.3
Insurance	0.6	0.5	0.7	0.5	0.6	95.2	0.6	0.5	0.7	0.6	0.6
Rent	4.3	5.2	5.9	4.5	1.6	55.7	7.7	6.2	9.9	8.9	4.2
Personnel Expenses	**23.7**	**11.6**	**19.9**	**32.2**	**28.8**	**90.6**	**26.2**	**11.6**	**28.4**	**32.2**	**28.8**
Financial Expenses	**3.5**	**2.6**	**3.9**	**3.7**	**3.4**	**100.0**	**3.5**	**2.6**	**3.9**	**3.7**	**3.4**
Bank Interest & Charges	2.4	1.4	3.1	2.5	2.3	98.5	2.5	1.4	3.1	2.5	2.4
Professional Fees	0.6	1.2	0.6	0.5	0.3	94.0	0.6	1.3	0.6	0.6	0.3
Franchise Fees	0.5	...	...	..	...	11.9	3.9	-	...	...	..
Sales and Admin. Expenses	**4.9**	**7.9**	**2.8**	**5.0**	**5.2**	**100.0**	**4.9**	**7.9**	**2.8**	**5.0**	**5.2**
Advertising	1.8	1.4	1.2	1.8	2.8	100.0	1.8	1.4	1.2	1.8	2.8
Supplies	2.2	4.6	1.0	2.6	1.6	100.0	2.2	4.6	1.0	2.6	1.6
Delivery	0.3	-	0.2	0.3	0.6	44.6	0.6	-	0.3	0.5	1.2
Fuel Expense	0.6	1.9	0.5	0.4	0.1	51.2	1.2	2.3	0.9	0.9	0.5
Other Expenses	**4.1**	**9.5**	**2.7**	**1.8**	**4.2**	**96.8**	**4.2**	**10.3**	**2.8**	**1.8**	**4.2**
Profit (loss)	**2.6**	**1.1**	**6.2**	**-0.9**	**2.4**	**100.0**	**2.6**	**1.1**	**6.2**	**-0.9**	**2.4**
Total	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9211 & 9212 - Licensed and Unlicensed Restaurants
Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages.

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island. Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	67	16	17	17	17
Businesses in sample	42				
Low sales value ($000's)	(1)	(1)	55	269	511
High sales value ($000's)	(1)	55	269	511	(1)
			Average ($000's)		
Assets					
Cash	9	1	5	5	24
Accounts and Notes Receivable	3	-	-	5	5
Inventory	7	-	3	10	14
Other Current Assets	2	-	-	3	4
Total Current Assets	21	1	9	24	47
Fixed Assets	110	4	57	139	219
Less: Accum. Dep. on Fixed Assets	36	-	19	34	85
Other Assets	18	-	1	2	66
Total Assets	**112**	**5**	**48**	**132**	**248**
Liabilities and Equity					
Current Loans	16	3	7	8	44
Other Current Liabilities	30	-	6	49	61
Total Current Liabilities	46	3	13	57	105
Mortgages Payable	12	-	23	16	6
Long Term Debt	19	-	5	20	51
Other Liabilities	29	4	8	41	61
Total Liabilities	**106**	**7**	**48**	**134**	**222**
Total Equity	**6**	**-2**	**-**	**-2**	**26**

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island. Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	67	16	17	17	17
Businesses in sample	42				
Low sales value ($000's)	(1)	(1)	55	269	511
High sales value ($000 s)	(1)	55	269	511	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	3.7	-	12.4	0.5	0.5
Leverage Ratios					
Debt/Equity ratio (times)	-1 0	-1.3	-8.8	1.6	7.6
Interest Coverage ratio (times)	20 2	4 0	52.1	10.2	1.5
Debt ratio (times)	0 8	1 3	0.7	1 1	0.9

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island. Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	27	--	--	--	--
Businesses in sample	7				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	11	--	--	--	--
Sale of Fixed Assets	4	--	--	--	--
Increase in Long Term Debt	18	--	--	--	--
Advances From Owners and Affiliates	20	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	3	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	-	--	--	--	--
Total	**57**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	47	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	14	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	**61**	--	--	--	--
Increase (Decrease) in Net Working Capital	**-4**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island. Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**166**	**8,777**	**1,392**	**48**	**25**
less than 20	146	4,079	639	44	22
20 - 99	16	3,474	557	4	3
100 - 499	X	X	149	-	-
500 and over	X	X	47	-	-
1985					
Total	**168**	**12,627**	**1,856**	**22**	...
less than 20	143	4,902	717	20	
20 - 99	18	4,211	621	1	
100 - 499	4	3,138	463	-	
500 and over	3	376	55	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**131**	**31**	**34**	**29**	
Total Sales $	20,337	712	1,956	3,731	13
Total Expense $	20,170	782	2,035	3,504	13,
Net Profit (loss) $	167	-70	-79	227	
Businesses reporting a profit (No.)	**82**	**17**	**21**	**22**	
Total Sales $	10,856	419	1,209	2,723	6
Total Expense $	9,969	379	1,120	2,419	6
Net Profit $	887	40	89	304	
Businesses reporting loss (No.)	**49**	**14**	**13**	**7**	
Total Sales $	9,481	293	747	1,008	7,4
Total Expense $	10,201	403	915	1,085	7,7
Net Loss $	-720	-110	-168	-77	-3
	1983				
All Businesses (No.)	**102**	**23**	**26**	**27**	
Total Sales $	18,860	940	2,343	4,806	10,7
Total Expense $	18,766	896	2,471	4,671	10,72
Net Profit (loss) $	94	44	-128	135	
Businesses reporting a profit (No.)	**53**	**16**	**9**	**17**	1
Total Sales $	9,224	543	799	3,074	4,80
Total Expense $	8,324	451	769	2,823	4,28
Net Profit $	900	92	30	251	52
Businesses reporting a loss (No.)	**49**	**7**	**17**	**10**	1
Total Sales $	9,636	397	1,544	1,732	5,96
Total Expense $	10,442	445	1,702	1,848	6,44
Net Loss $	-806	-48	-158	-116	-48
	1984				
All Businesses (No.)	**123**	**26**	**32**	**33**	3
Total Sales $	21,548	306	1,486	4,454	15,30
Total Expense $	21,704	354	1,404	4,122	15,82
Net Profit (loss) $	-156	-48	82	332	-52
Businesses reporting a profit (No.)	**77**	**9**	**25**	**25**	1
Total Sales $	12,680	128	1,076	3,685	7,79
Total Expense $	11,836	110	922	3,261	7,54
Net Profit $	844	18	154	424	24
Businesses reporting a loss (No.)	**46**	**17**	**7**	**8**	1
Total Sales $	8,868	178	410	769	7,51
Total Expense $	9,868	244	482	861	3,281
Net Loss $	-1,000	-66	-72	-92	-70
	1985				
All Businesses (No.)	**62**	**10**	**19**	**13**	20
Total Sales $	24,457	479	2,088	4,346	17,544
Total Expense $	23,925	429	1,877	4,218	17,401
Net Profit (loss) $	532	50	211	128	143
Businesses reporting a profit (No.)	**40**	**10**	**12**	**7**	11
Total Sales $	13,643	479	1,469	1,999	9,696
Total Expense $	12,906	429	1,222	1,858	9,397
Net Profit $	737	50	247	141	299
Businesses reporting a loss (No.)	**22**	-	**7**	**6**	9
Total Sales $	10,814	-	619	2,347	7,848
Total Expense $	11,019	-	655	2,360	8,004
Net Loss $	-205	-	-36	-13	-156

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

pizzerias, refreshment booths, and

TABLE 6. **Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**
Prince Edward Island, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**55**	**10**	**17**	**10**	**18**
Total Sales $	10,106	306	1,119	1,513	7,168
Total Expense $	10,285	327	1,237	1,424	7,297
Net Profit (loss) $	-179	-21	-118	89	-129
Businesses reporting a profit (No.)	**27**	**5**	**4**	**7**	**11**
Total Sales $	4,478	156	250	1,094	2,978
Total Expense $	4,195	153	214	991	2,837
Net Profit $	283	3	36	103	141
Businesses reporting loss (No.)	**28**	**5**	**13**	**3**	**7**
Total Sales $	5,628	150	869	419	4,190
Total Expense $	6,090	174	1,023	433	4,460
Net Loss $	-462	-24	-154	-14	-270
	1983				
All Businesses (No.)	**38**	**7**	**11**	**7**	**13**
Total Sales $	7,892	365	878	1,405	5,244
Total Expense $	7,954	336	925	1,489	5,204
Net Profit (loss) $	-62	29	-47	-84	40
Businesses reporting a profit (No.)	**15**	**5**	**3**	-	**7**
Total Sales $	3,089	257	283	-	2,549
Total Expense $	2,674	210	281	-	2,183
Net Profit $	415	47	2	-	366
Businesses reporting a loss (No.)	**23**	**2**	**8**	**7**	**6**
Total Sales $	4,803	108	595	1,405	2,695
Total Expense $	5,280	126	644	1,489	3,021
Net Loss $	-477	-18	-49	-84	-326
	1984				
All Businesses (No.)	**59**	**13**	**14**	**13**	**19**
Total Sales $	16,106	755	1,547	3,411	10,393
Total Expense $	16,725	751	1,559	3,281	11,134
Net Profit (loss) $	-619	4	-12	130	-741
Businesses reporting a profit (No.)	**31**	**7**	**6**	**13**	**5**
Total Sales $	7,465	394	778	3,411	2,882
Total Expense $	7,152	320	698	3,281	2,853
Net Profit $	313	74	80	130	29
Businesses reporting a loss (No.)	**28**	**6**	**8**	-	**14**
Total Sales $	8,641	361	769	-	7,511
Total Expense $	9,573	431	861	-	8,281
Net Loss $	-932	-70	-92	-	-770
All Businesses (No.)	**62**	**10**	**15**	**[illegible]**	**[illegible]**
Total Sales $	24,457	479	2,088	4,346	17,544
Total Expense $	23,925	429	1,877	4,218	17,401
Net Profit (loss) $	532	50	211	128	143
Businesses reporting a profit (No.)	**40**	**10**	**12**	**7**	**11**
Total Sales $	13,643	479	1,469	1,999	9,696
Total Expense $	12,906	429	1,222	1,858	9,397
Net Profit $	737	50	247	141	299
Businesses reporting a loss (No.)	**22**	-	**7**	**6**	**9**
Total Sales $	10,814	-	619	2,347	7,848
Total Expense $	11,019	-	655	2,360	8,004
Net Loss $	-205	-	-36	-13	-156

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	58	14	14	15	15
Businesses in sample	21				
Low sales value ($000's)	(1)	(1)	12	29	37
High sales value ($000's)	(1)	12	29	37	(1)

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	**54.4**	...	**60.9**	**49.2**	**48.1**	**100.0**	**54.4**	...	**60.9**	**49.2**	**48.1**
Occupancy Expenses	**12.2**	**25.2**	**15.3**	**10.8**	**8.9**	**100.0**	**12.2**	**25.2**	**15.3**	**10.8**	**8.9**
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.1	11.3	2.4	0.8	2.1	85.6	2.5	11.3	2.5	0.9	3.1
Repairs & Maintenance	1.8	6.1	0.2	5.5	1.0	87.3	2.0	6.1	0.2	6.0	1.4
Heat, Light & Telephone	4.2	4.9	5.9	2.5	3.4	98.3	4.3	4.9	5.9	2.7	3.4
Business & Property Tax	2.7	3.0	6.2	-	0.2	60.2	4.4	3.0	6.4	-	0.4
Insurance	0.3	-	-	0.6	0.4	44.5	0.6	-	-	0.6	0.6
Rent	1.2	..	.	..	...	26.4	4.4	-	...	...	...
Personnel Expenses	**30.2**	...	**28.8**	**31.8**	**24.4**	**100.0**	**30.2**	...	**28.8**	**31.8**	**24.4**
Financial Expenses	**3.7**	**7.4**	**5.3**	**0.6**	**3.6**	**100.0**	**3.7**	**7.4**	**5.3**	**0.6**	**3.6**
Bank Interest & Charges	2.6	7.4	4.4	0.5	1.5	98.3	2.6	7.4	4.4	0.6	1.5
Professional Fees	0.5	-	0.9	-	0.4	63.4	0.8	-	1.0	0.6	0.6
Franchise Fees	0.6	...	.	...	...	16.1	3.7	-	-	-	.
Sales and Admin. Expenses	**3.6**	**13.2**	**0.3**	**5.2**	**6.1**	**100.0**	**3.6**	**13.2**	**0.3**	**5.2**	**6.1**
Advertising	1.2	-	0.1	2.6	1.7	96.6	1.3	-	0.1	2.8	1.7
Supplies	0.8	9.0	0.2	1.0	0.9	100.0	0.8	9.0	0.2	1.0	0.9
Delivery	1.3	-	-	1.2	2.9	55.6	2.3	-	-	1.2	3.1
Fuel Expense	0.4	4.3	-	0.4	0.6	40.9	0.9	4.3	-	0.4	1.1
Other Expenses	**0.7**	**3.0**	**0.2**	**0.2**	**1.5**	**53.6**	**1.3**	**3.0**	**5.5**	**0.2**	**1.7**
Profit (loss)	**-4.8**	...	**-10.9**	**2.2**	**7.5**	**100.0**	**-4.8**	...	**-10.9**	**2.2**	**7.5**
Total	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	..	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9213 - Take-Out Food Services
Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as: take-out chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths, and prepared food take-out service (exc. caterers and mobile food services)

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	58	14	14	15	15
Businesses in sample	21				
Low sales value ($000's)	(1)	(1)	12	29	37
High sales value ($000's)	(1)	12	29	37	(1)
			Average ($000's)		
Assets					
Cash	3	-	-	-	8
Accounts and Notes Receivable	1	-	-	-	2
Inventory	1	-	-	-	3
Other Current Assets	-	-	-	-	1
Total Current Assets	5	-	-	-	13
Fixed Assets	24	27	12	-	54
Less: Accum. Dep. on Fixed Assets	11	2	2	-	28
Other Assets	1	-	-	-	3
Total Assets	**20**	**26**	**11**	**-**	**42**
Liabilities and Equity					
Current Loans	2	-	-	-	7
Other Current Liabilities	6	7	5	-	11
Total Current Liabilities	9	7	5	-	18
Mortgages Payable	-	-	-	-	-
Long Term Debt	4	-	4	-	7
Other Liabilities	8	60	11	-	7
Total Liabilities	**21**	**67**	**21**	**-**	**31**
Total Equity	**-1**	**-41**	**-10**	**-**	**11**

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	58	14	14	15	15
Businesses in sample	21				
Low sales value ($000's)	(1)	(1)	12	29	37
High sales value ($000's)	(1)	12	29	37	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	0.6	-	0.1	0.1	1.5
Leverage Ratios					
Debt/Equity ratio (times)	-2.8	-1.6	-2.2	0.5	-4.2
Interest Coverage ratio (times)	8.0	..	..	5.3	21.9
Debt ratio (times)	1.4	2.6	1.8	0.3	0.7

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Take-Out Food Services (SIC 9213)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	25	--	--	--	--
Businesses in sample	1				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	**X**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	**X**	--	--	--	--
Increase (Decrease) in Net Working Capital	**X**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**166**	**8,777**	**1,392**	**48**	**25**
less than 20	146	4,079	639	44	22
20 - 99	16	3,474	557	4	3
100 - 499	X	X	149	-	-
500 and over	X	X	47	-	-
1985					
Total	**168**	**12,627**	**1,856**	**22**	...
less than 20	143	4,902	717	20	.
20 - 99	18	4,211	621	1	
100 - 499	4	3,138	463	-	
500 and over	3	376	55	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. **Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**
Prince Edward Island, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**28**	**6**	**7**	**8**	**7**
Total Sales $	5,234	306	540	1,455	2,933
Total Expense $	5,138	333	529	1,361	2,915
Net Profit (loss) $	96	-27	11	94	18
Businesses reporting a profit (No.)	**18**	**5**	**6**	**5**	**2**
Total Sales $	2,511	282	469	796	964
Total Expense $	2,266	280	455	654	877
Net Profit $	245	2	14	142	87
Businesses reporting loss (No.)	**10**	**1**	**1**	**3**	**5**
Total Sales $	2,723	24	71	659	1,969
Total Expense $	2,872	53	74	707	2,038
Net Loss $	-149	-29	-3	-48	-69
	1983				
All Businesses (No.)	**25**	**6**	**6**	**6**	**7**
Total Sales $	3,926	110	282	931	2,603
Total Expense $	3,905	71	288	914	2,632
Net Profit (loss) $	21	39	-6	17	-29
Businesses reporting a profit (No.)	**17**	**6**	**4**	**4**	**3**
Total Sales $	2,279	110	176	673	1,320
Total Expense $	2,144	71	171	640	1,262
Net Profit $	135	39	5	33	58
Businesses reporting a loss (No.)	**8**	-	**2**	**2**	**4**
Total Sales $	1,647	-	106	258	1,283
Total Expense $	1,761	-	117	274	1,370
Net Loss $	-114	-	-11	-16	-87
	1984				
All Businesses (No.)	**40**	-	-	-	-
Total Sales $	2,534	-	-	-	-
Total Expense $	2,204	-	-	-	-
Net Profit (loss) $	330	-	-	-	-
Businesses reporting a profit (No.)	**22**	-	-	-	-
Total Sales $	2,307	-	-	-	-
Total Expense $	1,908	-	-	-	-
Net Profit $	399	-	-	-	-
Businesses reporting a loss (No.)	**18**	-	-	-	-
Total Sales $	227	-	-	-	-
Total Expense $	296	-	-	-	-
Net Loss $	-69	-	-	-	-
	1985				
All Businesses (No.)	**53**	-	-	-	-
Total Sales $	2,734	-	-	-	-
Total Expense $	2,594	-	-	-	-
Net Profit (loss) $	140	-	-	-	-
Businesses reporting a profit (No.)	**25**	-	-	-	-
Total Sales $	1,896	-	-	-	-
Total Expense $	1,703	-	-	-	-
Net Profit $	193	-	-	-	-
Businesses reporting a loss (No.)	**28**	-	-	-	-
Total Sales $	838	-	-	-	-
Total Expense $	891	-	-	-	-
Net Loss $	-53	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	125	--	--	--	--
Businesses in sample	19				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	22.0	--	--	--	--	100.0	22.0	--	--	--	--
Mortgage Interest	0.2	--	--	--	--	8.6	2.0	--	--	--	--
Depreciation	2.5	--	--	--	--	67.7	3.7	--	--	--	--
Repairs & Maintenance	1.1	--	--	--	--	54.5	2.0	--	--	--	--
Heat, Light & Telephone	7.2	--	--	--	--	91.8	7.8	--	--	--	--
Business & Property Tax	0.2	--	--	--	--	34.3	0.6	--	--	--	--
Insurance	0.8	--	--	--	--	91.8	0.8	--	--	--	--
Rent	10.1	--	--	--	--	78.6	12.9	--	--	--	--
Personnel Expenses	15.7	--	--	--	--	58.2	27.0	--	--	--	--
Financial Expenses	1.5	--	--	--	--	91.8	1.6	--	--	--	--
Bank Interest & Charges	0.9	--	--	--	--	91.8	1.0	--	--	--	--
Professional Fees	0.6	--	--	--	--	60.3	0.9	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	20.3	--	--	--	--	100.0	20.3	--	--	--	--
Advertising	1.2	--	--	--	--	80.8	1.5	--	--	--	--
Supplies	17.8	--	--	--	--	100.0	17.8	--	--	--	--
Delivery	1.3	--	--	--	--	43.0	3.0	--	--	--	--
Other Expenses	8.2	--	--	--	--	100.0	8.2	--	--	--	--
Profit (loss)	32.3	--	--	--	--	100.0	32.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 971 - Barber and Beauty Shops
Businesses primarily engaged in providing beauty or hairdressing services

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	125	--	--	--	--
Businesses in sample	19				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	1	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	3	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	5	--	--	--	--
Fixed Assets	22	--	--	--	--
Less. Accum. Dep. on Fixed Assets	10	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	**17**	--	--	--	--
Liabilities and Equity					
Current Loans	2	--	--	--	--
Other Current Liabilities	5	--	--	--	--
Total Current Liabilities	7	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	8	--	--	--	--
Other Liabilities	1	--	--	--	--
Total Liabilities	**15**	--	--	--	--
Total Equity	**2**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	125	--	--	--	--
Businesses in sample	19				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	-0.1	--	--	--	--
Interest Coverage ratio (times)	166.4	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Barber and Beauty Shops (SIC 971)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4	--	--	--	--
Businesses in sample	1				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	**X**	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	**X**	--	--	--	--
Increase (Decrease) in Net Working Capital	**X**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Barber and Beauty Shops (SIC 971)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**47**	**1,141**	**117**	**6**	**4**
less than 20	45	1,097	114	5	4
20 - 99	X	X	3	-	-
100 - 499	-	-	-	-	-
500 and over	X	X	-	1	-
1985					
Total	**56**	**1,769**	**175**	**8**	...
less than 20	53	1,239	123	8	
20 - 99	X	X	49	-	..
100 - 499	X	X	3	-	.
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**57**	**1**	**17**	**22**	**17**
Total Sales $	1,998	10	253	601	1,134
Total Expense $	1,576	9	72	555	940
Net Profit (loss) $	422	1	181	46	194
Businesses reporting a profit (No.)	**40**	**1**	**17**	**6**	**16**
Total Sales $	1,574	10	253	224	1,087
Total Expense $	1,102	9	72	129	892
Net Profit $	472	1	181	95	195
Businesses reporting loss (No.)	**17**	-	-	**16**	**1**
Total Sales $	424	-	-	377	47
Total Expense $	474	-	-	426	48
Net Loss $	-50	-	-	-49	-1
	1983				
All Businesses (No.)	**133**	**22**	**43**	**22**	**46**
Total Sales $	3,096	251	721	444	1,680
Total Expense $	1,879	97	222	294	1,266
Net Profit (loss) $	1,217	154	499	150	414
Businesses reporting a profit (No.)	**131**	**22**	**43**	**22**	**44**
Total Sales $	2,958	251	721	444	1,542
Total Expense $	1,731	97	222	294	1,118
Net Profit $	1,227	154	499	150	424
Businesses reporting a loss (No.)	**2**	-	-	-	**2**
Total Sales $	138	-	-	-	138
Total Expense $	148	-	-	-	148
Net Loss $	-10	-	-	-	-10
	1984				
All Businesses (No.)	**92**	**15**	**15**	**31**	**31**
Total Sales $	5,446	174	209	670	4,393
Total Expense $	4,530	58	39	321	4,112
Net Profit (loss) $	916	116	170	349	281
Businesses reporting a profit (No.)	**86**	**15**	**15**	**31**	**25**
Total Sales $	3,609	174	209	670	2,556
Total Expense $	2,687	58	39	321	2,269
Net Profit $	922	116	170	349	287
Businesses reporting a loss (No.)	**6**	-	-	-	**6**
Total Sales $	1,837	-	-	-	1,837
Total Expense $	1,843	-	-	-	1,843
Net Loss $	-6	-	-	-	-6
	1985				
All Businesses (No.)	**124**	**18**	**37**	**35**	**34**
Total Sales $	11,313	223	545	1,121	9,424
Total Expense $	9,823	135	249	535	8,904
Net Profit (loss) $	1,490	88	296	586	520
Businesses reporting a profit (No.)	**118**	**18**	**37**	**35**	**28**
Total Sales $	8,388	223	545	1,121	6,499
Total Expense $	6,884	135	249	535	5,965
Net Profit $	1,504	88	296	586	534
Businesses reporting a loss (No.)	**6**	-	-	-	**6**
Total Sales $	2,925	-	-	-	2,925
Total Expense $	2,939	-	-	-	2,939
Net Loss $	-14	-	-	-	-14

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	16				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	**31.1**	--	--	--	--	**100.0**	**31.1**	--	--	--	--
Mortgage Interest	1.4	--	--	--	--	38.4	3.7	--	--	--	--
Depreciation	7.9	--	--	--	--	100.0	7.9	--	--	--	--
Repairs & Maintenance	2.4	--	--	--	--	97.8	2.5	--	--	--	--
Heat, Light & Telephone	14.6	--	--	--	--	97.8	14.9	--	--	--	--
Business & Property Tax	1.9	--	--	--	--	71.8	2.7	--	--	--	--
Insurance	1.7	--	--	--	--	97.8	1.8	--	--	--	--
Rent	1.2	--	--	--	--	51.6	2.4	--	--	--	--
Personnel Expenses	**31.0**	--	--	--	--	**100.0**	**31.0**	--	--	--	--
Financial Expenses	**2.1**	--	--	--	--	**82.0**	**2.6**	--	--	--	--
Bank Interest & Charges	1.3	--	--	--	--	82.0	1.6	--	--	--	--
Professional Fees	0.8	--	--	--	--	82.0	0.9	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	**12.0**	--	--	--	--	**97.8**	**12.2**	--	--	--	--
Advertising	1.0	--	--	--	--	80.6	1.2	--	--	--	--
Supplies	8.8	--	--	--	--	95.6	9.2	--	--	--	--
Delivery	2.2	--	--	--	--	55.0	4.0	--	--	--	--
Other Expenses	**15.0**	--	--	--	--	**97.8**	**15.3**	--	--	--	--
Profit (loss)	**8.8**	--	--	--	--	**100.0**	**8.8**	--	--	--	--
Total	**100.0**	--	--	--	--	**100.0**	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 972 - Laundries and Cleaners
Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	16				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	26	--	--	--	--
Accounts and Notes Receivable	3	--	--	--	--
Inventory	2	--	--	--	--
Other Current Assets	10	--	--	--	--
Total Current Assets	41	--	--	--	--
Fixed Assets	57	--	--	--	--
Less: Accum. Dep. on Fixed Assets	31	--	--	--	--
Other Assets	9	--	--	--	--
Total Assets	**75**	--	--	--	--
Liabilities and Equity					
Current Loans	1	--	--	--	--
Other Current Liabilities	11	--	--	--	--
Total Current Liabilities	12	--	--	--	--
Mortgages Payable	4	--	--	--	--
Long Term Debt	4	--	--	--	--
Other Liabilities	26	--	--	--	--
Total Liabilities	**46**	--	--	--	--
Total Equity	**29**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	16				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	6.6	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-4.5	--	--	--	--
Interest Coverage ratio (times)	9.2	--	--	--	--
Debt ratio (times)	1.2	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Laundries and Cleaners (SIC 972)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	18	--	--	--	--
Businesses in sample	1				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Laundries and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**15**	**943**	**119**	**1**	**-**
less than 20	13	X	66	1	-
20 - 99	X	X	53	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	**17**	**1,159**	**130**	**3**	...
less than 20	13	420	47	2	
20 - 99	4	739	83	1	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. **Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**
Prince Edward Island, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**5**	**1**	**1**	**1**	**2**
Total Sales $	1,473	26	41	60	1,346
Total Expense $	1,464	29	48	62	1,325
Net Profit (loss) $	9	-3	-7	-2	21
Businesses reporting a profit (No.)	**2**	-	-	-	**2**
Total Sales $	1,346	-	-	-	1,346
Total Expense $	1,325	-	-	-	1,325
Net Profit $	21	-	-	-	21
Businesses reporting loss (No.)	**3**	**1**	**1**	**1**	-
Total Sales $	127	26	41	60	-
Total Expense $	139	29	48	62	-
Net Loss $	-12	-3	-7	-2	-
	1983				
All Businesses (No.)	**9**	**2**	**2**	**1**	**4**
Total Sales $	1,089	45	97	79	868
Total Expense $	1,066	44	100	88	834
Net Profit (loss) $	23	1	-3	-9	34
Businesses reporting a profit (No.)	**6**	**2**	**1**	-	**3**
Total Sales $	781	45	41	-	695
Total Expense $	720	44	41	-	635
Net Profit $	61	1	-	-	60
Businesses reporting a loss (No.)	**3**	-	**1**	**1**	**1**
Total Sales $	308	-	56	79	173
Total Expense $	346	-	59	88	199
Net Loss $	-38	-	-3	-9	-26
	1984				
All Businesses (No.)	**63**	**9**	**14**	**16**	**24**
Total Sales $	7,024	111	434	1,432	5,047
Total Expense $	7,024	104	665	1,432	4,823
Net Profit (loss) $	-	7	-231	-	224
Businesses reporting a profit (No.)	**44**	**9**	-	**16**	**19**
Total Sales $	4,007	111	-	1,432	2,464
Total Expense $	3,757	104	-	1,432	2,221
Net Profit $	250	7	-	-	243
Businesses reporting a loss (No.)	**19**	-	**14**	-	**5**
Total Sales $	3,017	-	434	-	2,583
Total Expense $	3,267	-	665	-	2,602
Net Loss $	-250	-	-231	-	-19
	1985				
All Businesses (No.)	**41**	-	-	-	-
Total Sales $	2,388	-	-	-	-
Total Expense $	2,228	-	-	-	-
Net Profit (loss) $	160	-	-	-	-
Businesses reporting a profit (No.)	**32**	-	-	-	-
Total Sales $	2,228	-	-	-	-
Total Expense $	2,053	-	-	-	-
Net Profit $	175	-	-	-	-
Businesses reporting a loss (No.)	**9**	-	-	-	-
Total Sales $	160	-	-	-	-
Total Expense $	175	-	-	-	-
Net Loss $	-15	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	**29.1**	--	--	--	--	**100.0**	**29.1**	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	15.5	--	--	--	--	100.0	15.5	--	--	--	--
Repairs & Maintenance	1.1	--	--	--	--	96.3	1.1	--	--	--	--
Heat, Light & Telephone	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Business & Property Tax	-	--	--	--	--	3.7	0.6	--	--	--	--
Insurance	0.8	--	--	--	--	92.5	0.9	--	--	--	--
Rent	9.0	--	--	--	--	61.5	14.6	--	--	--	--
Personnel Expenses	**36.0**	--	--	--	--	**100.0**	**36.0**	--	--	--	--
Financial Expenses	**11.2**	--	--	--	--	**100.0**	**11.2**	--	--	--	--
Bank Interest & Charges	5.7	--	--	--	--	100.0	5.7	--	--	--	--
Professional Fees	2.1	--	--	--	--	65.2	3.2	--	--	--	--
Franchise Fees	3.4	--	--	--	--	57.8	5.9	--	--	--	--
Sales and Admin. Expenses	**8.4**	--	--	--	--	**100.0**	**8.4**	--	--	--	--
Advertising	4.9	--	--	--	--	100.0	4.9	--	--	--	--
Supplies	2.2	--	--	--	--	100.0	2.2	--	--	--	--
Delivery	1.3	--	--	--	--	46.0	2.8	--	--	--	--
Other Expenses	**6.9**	--	--	--	--	**100.0**	**6.9**	--	--	--	--
Profit (loss)	**8.5**	--	--	--	--	**100.0**	**8.5**	--	--	--	--
Total	**100.0**	--	--	--	--	**100.0**	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9912 - Video Movies and Audio-Visual Equipment Rental
Businesses primarily engaged in renting and leasing audio-visual equipment such as: audio-visual equipment rental and leasing, tape recorder rental, television rental, video cassette recorder rental and video movie rental

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	2	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	2	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	4	--	--	--	--
Fixed Assets	36	--	--	--	--
Less: Accum. Dep. on Fixed Assets	5	--	--	--	--
Other Assets	5	--	--	--	--
Total Assets	**39**	--	--	--	--
Liabilities and Equity					
Current Loans	4	--	--	--	--
Other Current Liabilities	9	--	--	--	--
Total Current Liabilities	13	--	--	--	--
Mortgages Payable	2	--	--	--	--
Long Term Debt	11	--	--	--	--
Other Liabilities	17	--	--	--	--
Total Liabilities	**43**	--	--	--	--
Total Equity	**-4**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	5				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	0.5	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-3.9	--	--	--	--
Interest Coverage ratio (times)	8.3	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value ($000's)	(1)	-	-	-	-
High sales value ($000's)	(1)	-	-	-	-
			Average ($000's)		
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**3**	**124**	**8**	-	-
less than 20	X	X	-	-	-
20 - 99	-	-	-	-	-
100 - 499	X	X	-	-	-
500 and over	X	X	8	-	-
1985					
Total	**4**	**147**	**8**	**1**	...
less than 20	3	X	1	1	
20 - 99	-	-	-	-	
100 - 499	-	-	-	-	
500 and over	X	X	7	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No 72-002 An average labour unit could be interpreted as a full-time employee Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Profit (loss) $	-	-	-	-	-
Businesses reporting a profit (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Profit $	-	-	-	-	-
Businesses reporting loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1983				
All Businesses (No.)	2	-	-	-	-
Total Sales $	X	-	-	-	-
Total Expense $	X	-	-	-	-
Net Profit (loss) $	X	-	-	-	-
Businesses reporting a profit (No.)	2	-	-	-	-
Total Sales $	X	-	-	-	-
Total Expense $	X	-	-	-	-
Net Profit $	X	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1984				
All Businesses (No.)	3	-	-	-	-
Total Sales $	226	-	-	-	-
Total Expense $	170	-	-	-	-
Net Profit (loss) $	56	-	-	-	-
Businesses reporting a profit (No.)	3	-	-	-	-
Total Sales $	226	-	-	-	-
Total Expense $	170	-	-	-	-
Net Profit $	56	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1985				
All Businesses (No.)	25	-	-	-	-
Total Sales $	820	-	-	-	-
Total Expense $	738	-	-	-	-
Net Profit (loss) $	82	-	-	-	-
Businesses reporting a profit (No.)	10	-	-	-	-
Total Sales $	242	-	-	-	-
Total Expense $	113	-	-	-	-
Net Profit $	129	-	-	-	-
Businesses reporting a loss (No.)	15	-	-	-	-
Total Sales $	578	-	-	-	-
Total Expense $	625	-	-	-	-
Net Loss $	-47	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	57	--	--	--	--
Businesses in sample	14				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	26.2	--	--	--	--	100.0	26.2	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	18.5	--	--	--	--	100.0	18.5	--	--	--	--
Repairs & Maintenance	2.4	--	--	--	--	31.8	7.7	--	--	--	--
Heat, Light & Telephone	2.5	--	--	--	--	74.1	3.3	--	--	--	--
Business & Property Tax	0.4	--	--	--	--	33.5	1.2	--	--	--	--
Insurance	2.2	--	--	--	--	96.5	2.3	--	--	--	--
Rent	0.2	--	--	--	--	34.0	0.5	--	--	--	--
Personnel Expenses	26.4	--	--	--	--	68.6	38.4	--	--	--	--
Financial Expenses	1.7	--	--	--	--	81.6	2.1	--	--	--	--
Bank Interest & Charges	1.5	--	--	--	--	79.8	1.8	--	--	--	--
Professional Fees	0.2	--	--	--	--	21.3	1.0	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	13.9	--	--	--	--	100.0	13.9	--	--	--	--
Advertising	0.6	--	--	--	--	60.8	0.9	--	--	--	--
Supplies	6.4	--	--	--	--	100.0	6.4	--	--	--	--
Delivery	7.0	--	--	--	--	100.0	7.0	--	--	--	--
Other Expenses	24.4	--	--	--	--	100.0	24.4	--	--	--	--
Profit (loss)	7.5	--	--	--	--	100.0	7.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 995 Services to Buildings and Dwellings
Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	57	--	--	--	--
Businesses in sample	14				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	2	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	4	--	--	--	--
Fixed Assets	7	--	--	--	--
Less: Accum. Dep. on Fixed Assets	3	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	9	--	--	--	--
Liabilities and Equity					
Current Loans	1	--	--	--	--
Other Current Liabilities	3	--	--	--	--
Total Current Liabilities	3	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	3	--	--	--	--
Total Liabilities	7	--	--	--	--
Total Equity	2	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	57	--	--	--	--
Businesses in sample	14				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	2 7	--	--	--	--
Leverage Ratios					
Debt:Equity ratio (times)	0 8	--	--	--	--
Interest Coverage ratio (times)	34 4	--	--	--	--
Debt ratio (times)	0 5	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Services to Buildings and Dwellings (SIC 995)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value ($000's)	(1)	-	-	-	-
High sales value ($000's)	(1)	-	-	-	-
			Average ($000's)		
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**31**	**572**	**94**	**9**	**7**
less than 20	28	492	81	9	7
20 - 99	X	X	3	-	-
100 - 499	-	-	-	-	-
500 and over	X	X	10	-	-
1985					
Total	**34**	**815**	**119**	**6**	...
less than 20	29	426	58	5	
20 - 99	X	X	26	1	
100 - 499	X	X	4	-	
500 and over	X	X	31	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**78**	**15**	**17**	**26**	**20**
Total Sales $	2,960	167	254	574	1,965
Total Expense $	2,212	85	213	294	1,620
Net Profit (loss) $	748	82	41	280	345
Businesses reporting a profit (No.)	**72**	**15**	**16**	**26**	**15**
Total Sales $	2,398	167	239	574	1,418
Total Expense $	1,600	85	185	294	1,036
Net Profit $	798	82	54	280	382
Businesses reporting loss (No.)	**6**	-	**1**	-	**5**
Total Sales $	562	-	15	-	547
Total Expense $	612	-	28	-	584
Net Loss $	-50	-	-13	-	-37
	1983				
All Businesses (No.)	**85**	**12**	**16**	**33**	**24**
Total Sales $	4,629	191	259	837	3,342
Total Expense $	3,242	55	110	597	2,480
Net Profit (loss) $	1,387	136	149	240	862
Businesses reporting a profit (No.)	**84**	**12**	**16**	**33**	**23**
Total Sales $	4,209	191	259	837	2,922
Total Expense $	2,818	55	110	597	2,056
Net Profit $	1,391	136	149	240	866
Businesses reporting a loss (No.)	**1**	-	-	-	**1**
Total Sales $	420	-	-	-	420
Total Expense $	424	-	-	-	424
Net Loss $	-4	-	-	-	-4
	1984				
All Businesses (No.)	**79**	**17**	**17**	**17**	**28**
Total Sales $	3,209	228	229	364	2,388
Total Expense $	2,803	242	25	162	2,374
Net Profit (loss) $	406	-14	204	202	14
Businesses reporting a profit (No.)	**47**	-	**17**	**17**	**13**
Total Sales $	1,118	-	229	364	525
Total Expense $	539	-	25	162	352
Net Profit $	579	-	204	202	173
Businesses reporting a loss (No.)	**32**	**17**	-	-	**15**
Total Sales $	2,091	228	-	-	1,863
Total Expense $	2,264	242	-	-	2,022
Net Loss $	-173	-14	-	-	-159
	1985				
All Businesses (No.)	**54**	-	-	-	-
Total Sales $	1,693	-	-	-	-
Total Expense $	1,460	-	-	-	-
Net Profit (loss) $	233	-	-	-	-
Businesses reporting a profit (No.)	**36**	-	-	-	-
Total Sales $	1,106	-	-	-	-
Total Expense $	703	-	-	-	-
Net Profit $	403	-	-	-	-
Businesses reporting a loss (No.)	**18**	-	-	-	-
Total Sales $	587	-	-	-	-
Total Expense $	757	-	-	-	-
Net Loss $	-170	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	44	--	--	--	--
Businesses in sample	11				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only (3) Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	9.5	--	--	--	--	100.0	9.5	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	3.7	--	--	--	--	100.0	3.7	--	--	--	--
Repairs & Maintenance	0.3	--	--	--	--	19.6	1.4	--	--	--	--
Heat, Light & Telephone	3.0	--	--	--	--	68.8	4.3	--	--	--	--
Business & Property Tax	0.1	--	--	--	--	19.6	0.4	--	--	--	--
Insurance	2.4	--	--	--	--	95.5	2.5	--	--	--	--
Rent	0.2	--	--	--	--	41.8	0.5	--	--	--	--
Personnel Expenses	21.9	--	--	--	--	60.2	36.3	--	--	--	--
Financial Expenses	2.0	--	--	--	--	97.8	2.1	--	--	--	--
Bank Interest & Charges	1.8	--	--	--	--	95.5	1.9	--	--	--	--
Professional Fees	0.2	--	--	--	--	22.9	1.0	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	15.5	--	--	--	--	100.0	15.5	--	--	--	--
Advertising	0.7	--	--	--	--	71.0	1.0	--	--	--	--
Supplies	7.3	--	--	--	--	100.0	7.3	--	--	--	--
Delivery	7.5	--	--	--	--	100.0	7.5	--	--	--	--
Other Expenses	20.3	--	--	--	--	100.0	20.3	--	--	--	--
Profit (loss)	30.7	--	--	--	--	100.0	30.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9953 - Janitorial Services
Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as char service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	44	--	--	--	--
Businesses in sample	11				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	3	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	4	--	--	--	--
Fixed Assets	9	--	--	--	--
Less: Accum. Dep on Fixed Assets	3	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	**11**	--	--	--	--
Liabilities and Equity					
Current Loans	1	--	--	--	--
Other Current Liabilities	3	--	--	--	--
Total Current Liabilities	3	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	3	--	--	--	--
Total Liabilities	**8**	--	--	--	--
Total Equity	**3**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	44	--	--	--	--
Businesses in sample	11				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	2.8	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	0.6	--	--	--	--
Interest Coverage ratio (times)	35.3	--	--	--	--
Debt ratio (times)	0.4	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Janitorial Services (SIC 9953)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value ($000's)	(1)	-	-	-	-
High sales value ($000's)	(1)	-	-	-	-
			Average ($000's)		
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	No longer reporting(3)
1982					
Total	**31**	**572**	**94**	**9**	**7**
less than 20	28	492	81	9	7
20 - 99	X	X	3	-	-
100 - 499	-	-	-	-	-
500 and over	X	X	10	-	-
1985					
Total	**34**	**815**	**119**	**6**	...
less than 20	29	426	58	5	
20 - 99	X	X	26	1	
100 - 499	X	X	4	-	
500 and over	X	X	31	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Prince Edward Island, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	All $ values are expressed in thousands				
	1982				
All Businesses (No.)	**58**	-	-	-	-
Total Sales $	1,658	-	-	-	-
Total Expense $	1,095	-	-	-	-
Net Profit (loss) $	563	-	-	-	-
Businesses reporting a profit (No.)	**56**	-	-	-	-
Total Sales $	1,538	-	-	-	-
Total Expense $	967	-	-	-	-
Net Profit $	571	-	-	-	-
Businesses reporting loss (No.)	**2**	-	-	-	-
Total Sales $	120	-	-	-	-
Total Expense $	128	-	-	-	-
Net Loss $	-8	-	-	-	-
	1983				
All Businesses (No.)	**58**	-	-	-	-
Total Sales $	3,003	-	-	-	-
Total Expense $	1,963	-	-	-	-
Net Profit (loss) $	1,040	-	-	-	-
Businesses reporting a profit (No.)	**58**	-	-	-	-
Total Sales $	3,003	-	-	-	-
Total Expense $	1,963	-	-	-	-
Net Profit $	1,040	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales $	-	-	-	-	-
Total Expense $	-	-	-	-	-
Net Loss $	-	-	-	-	-
	1984				
All Businesses (No.)	**69**	**17**	**17**	**17**	**18**
Total Sales $	2,791	228	229	364	1,970
Total Expense $	2,449	242	25	162	2,020
Net Profit (loss) $	342	-14	204	202	-50
Businesses reporting a profit (No.)	**38**	-	**17**	**17**	**4**
Total Sales $	819	-	229	364	226
Total Expense $	310	-	25	162	123
Net Profit $	509	-	204	202	103
Businesses reporting a loss (No.)	**31**	**17**	-	-	**14**
Total Sales $	1,972	228	-	-	1,744
Total Expense $	2,139	242	-	-	1,897
Net Loss $	-167	-14	-	-	-153
	1985				
All Businesses (No.)	**42**	-	-	-	-
Total Sales $	1,410	-	-	-	-
Total Expense $	1,077	-	-	-	-
Net Profit (loss) $	333	-	-	-	-
Businesses reporting a profit (No.)	**34**	-	-	-	-
Total Sales $	927	-	-	-	-
Total Expense $	533	-	-	-	-
Net Profit $	394	-	-	-	-
Businesses reporting a loss (No.)	**8**	-	-	-	-
Total Sales $	483	-	-	-	-
Total Expense $	544	-	-	-	-
Net Loss $	-61	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Prince Edward Island, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4	--	--	--	--
Businesses in sample	4				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	-	--	--	--	--	-	-	--	--	--	--
Occupancy Expenses	**20.3**	--	--	--	--	**100.0**	**20.3**	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	3.4	--	--	--	--	100.0	3.4	--	--	--	--
Repairs & Maintenance	0.5	--	--	--	--	50.0	0.9	--	--	--	--
Heat, Light & Telephone	7.4	--	--	--	--	100.0	7.4	--	--	--	--
Business & Property Tax	-	--	--	--	--	-	-	--	--	--	--
Insurance	1.0	--	--	--	--	75.0	1.3	--	--	--	--
Rent	8.0	--	--	--	--	100.0	8.0	--	--	--	--
Personnel Expenses	**51.8**	--	--	--	--	**100.0**	**51.8**	--	--	--	--
Financial Expenses	**8.1**	--	--	--	--	**100.0**	**8.1**	--	--	--	--
Bank Interest & Charges	2.6	--	--	--	--	100.0	2.6	--	--	--	--
Professional Fees	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Franchise Fees	1.4	--	--	--	--	25.0	5.8	--	--	--	--
Sales and Admin. Expenses	**19.8**	--	--	--	--	**100.0**	**19.8**	--	--	--	--
Advertising	13.8	--	--	--	--	100.0	13.8	--	--	--	--
Supplies	5.2	--	--	--	--	100.0	5.2	--	--	--	--
Delivery	0.3	--	--	--	--	25.0	1.2	--	--	--	--
Fuel Expense	0.4	--	--	--	--	25.0	1.6	--	--	--	--
Other Expenses	**12.7**	--	--	--	--	**100.0**	**12.7**	--	--	--	--
Profit (loss)	**-12.7**	--	--	--	--	**100.0**	**-12.7**	--	--	--	--
Total	**100.0**	--	--	--	--	**100.0**	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9961 - Ticket and Travel Agencies
Businesses primarily engaged in furnishing travel information, acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments

TABLE 2. Balance Sheet Profile for 1985
Prince Edward Island, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4	--	--	--	--
Businesses in sample	4				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average ($000's)		
Assets					
Cash	59	--	--	--	--
Accounts and Notes Receivable	29	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	87	--	--	--	--
Fixed Assets	36	--	--	--	--
Less: Accum. Dep. on Fixed Assets	16	--	--	--	--
Other Assets	34	--	--	--	--
Total Assets	**141**	--	--	--	--
Liabilities and Equity					
Current Loans	11	--	--	--	--
Other Current Liabilities	50	--	--	--	--
Total Current Liabilities	61	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	10	--	--	--	--
Total Liabilities	**71**	--	--	--	--
Total Equity	**70**	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million

TABLE 3. Financial Ratios for 1985
Prince Edward Island, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4	--	--	--	--
Businesses in sample	4				
Low sales value ($000's)	(1)	--	--	--	--
High sales value ($000's)	(1)	--	--	--	--
			Average		
Liquidity Ratio					
Current ratio (times)	1.6	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-5.5	--	--	--	--
Interest Coverage ratio (times)	8.3	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Prince Edward Island, Ticket and Travel Agencies (SIC 9961)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-				
Low sales value ($000's)	(1)	-	-	-	-
High sales value ($000's)	(1)	-	-	-	-
			Average ($000's)		
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between $10 thousand and $2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Prince Edward Island, Ticket and Travel Agencies (SIC 9961)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll ($000's)	Average labour units(1)	Changes in number of businesses with paid employees: Newly reporting(2)	Changes in number of businesses with paid employees: No longer reporting(3)
1982					
Total	**4**	**226**	**16**	**1**	**-**
less than 20	3	X	15	-	-
20 - 99	X	X	1	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	**5**	**342**	**17**	**2**	**...**
less than 20	4	X	17	1	...
20 - 99	-	-	-	-	...
100 - 499	X	X	-	1	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

Appendix A - concluded

Selected Publications Relating to Small Business

61-614E (SIC 9213)	Take-Out Food Services
61-614E (SIC 4581)	Taxicab Industry
61-614E (SIC 9961)	Ticket and Travel Agencies
61-614E (SIC 6342)	Tire, Battery, Parts and Accessories Stores
61-614E (SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
61-614E (SIC 456)	Truck Transport Industry
61-614E (SIC 9912)	Video Movies and Audio-Visual Equipment Rental
61-614E (SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

Employment Changes By Province, Industry Classification, Business Size and Business Status
(Annual)
Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.